

COLWALL ORCHARD TRUST

England & Wales · Charity number 1142573

Details

Other names COLWALL ORCHARD GROUP

Status Registered

Legal form Charitable company

Company number [07495461](#)

Registered 2011-06-24

Register [View on the Charity Commission register](#)

Contact

Address Brookmead
Old Church Road
Colwall
Malvern
Worcestershire
WR13 6HB

Phone 07947869400

Email secretary@colwallorchardgroup.org

Website www.colwallorchardgroup.org

Activities

Objects: To restore, promote and celebrate traditional orchards in the parish of Colwall for the benefit of the public, the local community and the natural environment, and to advocate the importance of traditional orchards and fruit varieties both locally and nationally. This is achieved by: Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better connected natural environment; To advance the education of the public, engaging the general public in looking after traditional orchards and by encouraging the enjoyment of orchards and sustainable orchard produce; Celebrating orchards and sharing information about the natural and historic heritage associated with them.

Activities: Colwall Orchard Trust restores, promotes and celebrates traditional orchards. It brings together volunteers to: plant and maintain community orchards; run public seasonal events; monitor and improve the biodiversity and condition of local orchards; run training courses and school visits; make juice and produce to raise funds; share information and advocate the importance of traditional orchards.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Gloucestershire
- Herefordshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£97,748	£67,241	-	-
2024-01-31	£54,579	£44,405	-	-
2023-01-31	£65,216	£48,832	-	-
2022-01-31	£29,447	£29,659	-	-
2021-01-31	£23,017	£19,748	-	-

Trustees

Name	Role	Appointed
Robert Williams	Chair	2020-10-13
Andrew John Pyle		2024-10-14
Chris Blake		2020-06-24
Jenny Papettas		2022-06-22
Jilly Rosser		2020-06-24
Robert Clive Killick		2021-09-08

COLWALL ORCHARD TRUST

England & Wales - Charity number 1142573

Accounts

Colwall Orchard Trust

Charity No. 1142573

Company No. 07495461

Trustees' Report and Unaudited Accounts

31 January 2025

**Colwall Orchard Trust
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Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07495461

Charity No. 1142573

Principal Office

Brookmead
Old Church Road
Colwall
Malvern
WR13 6HB

Registered Office

The registered office of the charity for Companies Act purpose is the same as the principal operating address shown above.

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Chris Blake
Christopher Kelly (resigned 31st May 2024)
R. Clive Killick
Pam McCarthy
Jenny Papettas
Andy Pyle (appointed 14th October 2024)
Jilly Rosser
R. Lindsay Williams

Secretary

Lynne Drew (non-trustee)

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

OBJECTIVES AND ACTIVITIES

To restore, promote and celebrate traditional orchards in the parish of Colwall in order to benefit the natural environment and the local community, and to advocate the importance of traditional orchards and fruit varieties both locally and nationally by:

- Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better-connected natural environment.
- Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce.
- Celebrating orchards and sharing information about the natural and historic heritage associated with them.

ACHIEVEMENTS AND PERFORMANCE

The Trust or "COT" is operationally branded as "Colwall Orchard Group" or "COG".

We achieved public benefit through our Charity Objects over the past year as follows:

- Improving the landscape by working with local landowners to plant new and maintain old orchards, many of which have been registered on the Natural England Priority Habitats Inventory. COG has planted around 200 trees and pruned 1320 in over 20 orchards last year
- Mapping local traditional orchards to identify species and location of individual trees.
- Worked with the Marcher Apple Network to identify, promote and propagate local and rare apple varieties.
- Creating new wildflower meadows. Two of the meadows have been registered on the Natural England Priority Habitats Inventory.
- Re-establishing and passing on old countryside skills including orchard tree pruning, fruit tree planting, hedge-laying, bodging, scything, creation of wild flower meadows and wildlife habitats.
- Building tables and benches to place within the community orchards encouraging people to gather and enjoy the landscape.
- Running courses and regular training sessions for the public as well as for its members. This includes in-house training for volunteers and training for members of the local community. COG also offered talks by relevant expert apiologists and lepidopterists.
- Worked with the 3 local schools (500 children up to 13 years old) offering regular volunteer-accompanied visits to community orchards and meadows through the seasons.
- Helped the local Primary School to develop their Forest School, where the pupils themselves assist in planting orchard trees, to be maintained by COG.
- COG is working with local landowners to establish a new public right of way.
- Held 6 regular events: Wassail, Blossom Walk, Meadow picnic, Summer solstice celebration, Apple Day, Yuletide Fair.
- COG manages 62 allotment plots for 101 tenants who grow food and flowers. The Allotment Working Group held monthly work sessions to maintain the plots and support any new or struggling plot holders.
- COG provides access to tools and equipment; no one has to have or bring their own. Financial support for the modest allotment costs is available should it be needed, so money need not be a barrier.
- Carried out regular water quality surveys with Severn Rivers Trust.
- Created habitats for wildlife within the community orchards and locally.
- Engaged local people as volunteers, thereby benefitting the local heritage, the landscape, wildlife and the lives of the volunteers themselves. The group of 80 volunteers has formed a strong community to carry out COG's work.
- Supported local artists through hosting Art in the Orchard. This week-long celebration of local artists is held in the community orchard during Herefordshire Art week.
- Sends out a weekly newsletter to the 268 people on the COG mailing list, covering what's on, what help

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2025

is sought, relevant nature notes and things to look out for in the orchards and meadows. COG encouraged everyone to get engaged by offering a range of volunteering activities that are suitable for all ages and levels of experience.

- Organised a films and talks on relevant topics for the community.
- Gave training on the identification of bees and butterflies and encouraged our members to join in the national recording surveys e.g RSPB's Big Garden Birdwatch.
- Holds an annual 'Apple Day' which is open to all and encourages people to make use of their own fruit to make juice and have it pasteurised for keeping. Everyone can come along to see and help in the process. An apple ID service is provided and apple-themed games encourage children to enjoy the orchard environment.
- COG contributes 12,000 volunteer hours per annum equivalent to 7.5 full time staff.

All these community-focused activities, together with outdoor physical work in groups (with a sociable pause for refreshment and chat), have created an open, collaborative community that improves well-being and helps local people to feel connected and valued.

FINANCIAL REVIEW

COT ended its financial year 31st January 2025 with an income of £97,748, expenditure of £67,241 yielding an operating profit of £30,507 (cf. January 2024 profit £10,174).

Our main sources of funding have been government grants, donations, COG memberships, allotment fees, sale of juice and preserves, sale of trees, orchard advice and other consultancy services, and fund-raising community events. The charity is in a good financial position with tangible assets valued at £162,900. The charity has net current assets of £90,091.

PLANS FOR FUTURE PERIODS

We will continue with activities in accordance with our charitable objectives. In our next financial year, we plan to extend the Apple Packing Shed with a veranda (to provide shelter during sunny weather), enhance the Apple Packing Shed, improve on-site storage and parking and to install a pond-dipping platform.

Malvern Hills National Landscape have provided funding through a DEFRA capital uplift grant for COG to purchase the equipment for sward management. The grant enabled us to buy hay making equipment including a Caeb 550 baler. This equipment is specifically designed to work in small spaces such as between the trees in orchards. So we can improve our wildflower meadow creation options.

Given that much of the charitable funds (especially from grants) are not guaranteed and have to be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to improve the environment and promote our services. We expect to seek and apply for, other external funding to support the work of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The responsibility for the day-to-day management of the charity is split between trustees with allocated lead responsibilities. The Chair oversees the leadership team. COT acknowledges that an effective Board of trustees

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2025

maintenance and integrity of information included on the company's website.

The Board must seek to be representative of the needs of those that it works with and has within its membership. The membership of the Board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent COT at meetings and events.

Trustees are elected to the Board at the annual general meeting (AGM). The procedures for nomination and election are in the Articles of Association.¹ When necessary, the Chair will recruit and propose to the Board the co-option of trustees between AGMs. Full membership of the Board can only be approved at the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

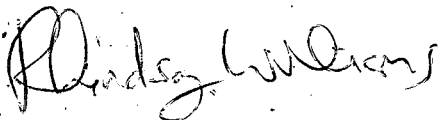
In accordance with its Disagreements and Disputes Policy, should the Board receive any complaint, it takes the matter seriously and attempts to resolve the issue or grievance promptly and fairly to everyone's satisfaction. The Board received no formal complaints during the year.

No Safeguarding issues were brought to the attention of the Board during the year.

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity. The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Board



R. Lindsay Williams

Appointed Chair of the Directors and Trustees

25 Sept 2025

Colwall Orchard Trust
Independent Examiners Report

Independent Examiner's Report to the trustees of Colwall Orchard Trust

I report to the charity trustees on my examination of the accounts of Colwall Orchard Trust for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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').

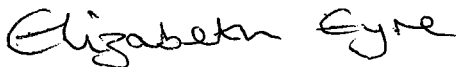
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- 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.



Elizabeth Eyre FCA
Institute of Chartered Accountants, England and Wales
Elizabeth Eyre Limited
Bank Street Business Centre
6 Bank Street
Malvern
Worcestershire
WR14 2JN

26TH SEPTEMBER 2025

Colwall Orchard Trust
Statement of Financial Activities For the year ended 31 January 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2025 £	2025 £	2025 £	2024 £
Income and endowments from:					
Donations and legacies	4	80,021	-	80,021	41,021
Charitable activities	5	9,225	-	9,225	6,967
Other Trading Activities	6	4,304	-	4,304	2,514
Investments	7	4,198	-	4,198	4,077
Total:		<u>97,748</u>	<u>-</u>	<u>97,748</u>	<u>54,579</u>
Expenditure on:					
Charitable activities	8	53,426	-	53,426	36,482
Other	9	12,027	1,788	13,815	7,923
Total:		<u>65,453</u>	<u>1,788</u>	<u>67,241</u>	<u>44,405</u>
Net gain on investments		-	-	-	-
Net income/(expenditure)	14	<u>32,295</u>	<u>(1,788)</u>	<u>30,507</u>	<u>10,174</u>
Net income/(expenditure) before other gains/(losses)		<u>32,295</u>	<u>(1,788)</u>	<u>30,507</u>	<u>10,174</u>
Other gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>32,295</u>	<u>(1,788)</u>	<u>30,507</u>	<u>10,174</u>
Reconciliation of funds:					
Total funds brought forward		114,504	107,980	222,484	212,310
Transfers between funds		48,391	(48,391)	-	-
Total funds carried forward	14	<u>195,190</u>	<u>57,801</u>	<u>252,991</u>	<u>222,484</u>

Colwall Orchard Trust
Summary Income and Expenditure Account
For the year ended 31 January 2025

	2025	2024
	£	£
Income	93,550	50,502
Interest and investment income	4,198	4,077
Gross income for the year	<u>97,748</u>	<u>54,579</u>
Expenditure	53,426	36,482
Depreciation and charges for impairment of fixed assets	13,815	7,923
Total expenditure for the year	<u>67,241</u>	<u>44,405</u>
Net income before tax for the year	30,507	10,174
Net income for the year	<u>30,507</u>	<u>10,174</u>

Colwall Orchard Trust
Balance Sheet
At 31 January 2025

Company No: 07495461

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	11	162,900	150,658
		<u>162,900</u>	<u>150,658</u>
Current Assets			
Cash at bank and in hand		92,351	71,191
Debtors	12	698	761
		<u>93,049</u>	<u>71,952</u>
Creditors			
Amounts falling due within one year	13	2,958	126
Net current assets		<u>90,091</u>	<u>71,826</u>
Total assets less current liabilities		<u>252,991</u>	<u>222,484</u>
Total Net Assets		<u>252,991</u>	<u>222,484</u>
The funds of the charity			
Restricted funds			
Restricted Income Funds		57,801	107,980
Unrestricted Funds			
General funds	14	195,190	114,504
Total Funds		<u>252,991</u>	<u>222,484</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 25 Sept 2025.

And signed on its behalf by:

R. Lindsay Williams Trustee

2025

25 Sept

Colwall Orchard Trust
Notes to the Accounts

1 Accounting policies

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) (as amended for accounting periods commencing from 1 January 2019) - (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 is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the time of receipt.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material,
Volunteer help	The value of any volunteer help received is not included in the accounts
Investment income	This is included in the accounts when received.

**Colwall Orchard Trust
Notes to the Accounts**

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis.
Governance cost	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & Machinery	25% Reducing Balance
Other Land & Buildings	5% Straight Line

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical Accounting Estimates and Judgement

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Colwall Orchard Trust
Notes to the Accounts

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1142573 and Company number 07495461. Registered office is as prescribed in the trustees report.

Colwall Orchard Trust
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and endowments from:			
Donations and legacies	9,397	31,624	41,021
Charitable activities	6,967	-	6,967
Other Trading Activities	2,514	-	2,514
Investments	4,077	-	4,077
Total:	<u>22,955</u>	<u>31,624</u>	<u>54,579</u>
Expenditure on:			
Charitable activities	33,819	2,663	36,482
Other	3,282	4,641	7,923
Total:	<u>37,101</u>	<u>7,304</u>	<u>44,405</u>
Net gain on investments	-	-	-
Net (expenditure)/income	<u>(14,146)</u>	<u>24,320</u>	<u>10,174</u>
Transfers between funds	-	-	-
Net (expenditure)/income before other gains/(losses)	<u>(14,146)</u>	<u>24,320</u>	<u>10,174</u>
Other gains and losses	<u>(14,146)</u>	<u>24,320</u>	<u>10,174</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	128,650	83,660	212,310
Total funds carried forward	<u>114,504</u>	<u>107,980</u>	<u>222,484</u>

4 Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations and legacies	2,755	-	2,755	2,243
Gift Aid Refunds	526	-	526	423
General Grants provided by Government/Other Charities	75,310	-	75,310	36,756
Membership subscriptions and sponsorships which are in substance donations	1,430	-	1,430	1,599
	<u>80,021</u>	<u>-</u>	<u>80,021</u>	<u>41,021</u>

Colwall Orchard Trust
Notes to the Accounts

5. Income from charitable activities

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
	£	£	£	£
Charitable Activities - Events	9,225	-	9,225	6,967
Total	9,225	-	9,225	6,967

6. Income from Other Trading Activities

	Unrestricted 2025	Total 2025	Total 2024
	£	£	£
Sale of Juice and Preserves	808	808	573
Sale of fruit trees and shrubs	2,793	2,793	1,247
Other trading activities	703	703	694
Total	4,304	4,304	2,514

7. Income from Investments

	Unrestricted 2025	Total 2025	Total 2024
	£	£	£
Interest	1,237	1,237	490
Rental and Leasing Income	2,961	2,961	3,587
Total	4,198	4,198	4,077

Colwall Orchard Trust
Notes to the Accounts

8. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Advertising and Marketing	452	-	452	397
Site Management Costs	22,809	-	22,809	21,777
Administration and Overheads	22,183	-	22,183	10,149
Purchase of Orchard Products	2,392	-	2,392	743
Training	852	-	852	856
Independent Examiners Fee	857	-	857	857
Fundraising Costs	3,881	-	3,881	1,703
	<u>53,426</u>	<u>-</u>	<u>53,426</u>	<u>36,482</u>

Expenditure on charitable activities – comparative year

	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Advertising and Marketing	397	-	397
Site Management Costs	19,114	2,663	21,777
Administration and Overheads	10,149	-	10,149
Purchase of Orchard Products	743	-	743
Training	856	-	856
Independent Examiners Fee	857	-	857
Fundraising Costs	1,703	-	1,703
	<u>33,819</u>	<u>2,663</u>	<u>36,482</u>

Colwall Orchard Trust
Notes to the Accounts

9. Other expenditure

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Depreciation	<u>12,027</u>	<u>1,788</u>	<u>13,815</u>	<u>7,923</u>
Total	<u>12,027</u>	<u>1,788</u>	<u>13,815</u>	<u>7,923</u>

10. Trustee remuneration and expenses

	2025	2024
	Number	Number
Number of trustees paid expenses	<u>-</u>	<u>-</u>

Colwall Orchard Trust
Notes to the Accounts

11. Tangible fixed assets

	Total Land & Buildings	Motor Vehicles	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 February 2024	172,728	-	18,786	191,514
Additions	-	9,810	16,247	26,057
At 31 January 2025	<u>172,728</u>	<u>9,810</u>	<u>35,033</u>	<u>217,571</u>
Depreciation and impairment				
At 1 February 2024	29,010	-	11,846	40,856
Depreciation charge for the year	5,631	2,453	5,731	13,815
At 31 January 2025	<u>34,641</u>	<u>2,453</u>	<u>17,577</u>	<u>54,671</u>
Net Book values				
At 31 January 2025	<u>138,087</u>	<u>7,357</u>	<u>17,456</u>	<u>162,900</u>
At 31 January 2024	<u>143,718</u>	<u>-</u>	<u>6,940</u>	<u>150,658</u>

Analysis of Land and Buildings

	Freehold Land & Buildings	Other Land & Buildings	Total
			£
Cost or revaluation			
At 1 February 2024	158,973	13,755	172,728
Additions	-	-	-
At 31 January 2025	<u>158,973</u>	<u>13,755</u>	<u>172,728</u>
Depreciation and impairment			
At 1 February 2024	21,590	7,420	29,010
Depreciation charge for the year	2,698	2,933	5,631
At 31 January 2025	<u>24,288</u>	<u>10,353</u>	<u>34,641</u>
Net Book values			
At 31 January 2025	<u>134,685</u>	<u>3,402</u>	<u>138,087</u>
At 31 January 2024	<u>137,383</u>	<u>6,335</u>	<u>143,718</u>

Colwall Orchard Trust
Notes to the Accounts

12. Debtors

	2025	2024
	£	£
Trade Debtors	698	658
Other Debtors	-	103
	<u>698</u>	<u>761</u>

13. Creditors:

Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	2,958	126
	<u>2,958</u>	<u>126</u>

14. Movement in funds

	At 1 February 2024	Incoming resources (including other gains/ losses)	Resources expended	Gross Transfers	At 31 January 2025
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	18,652	-	(1,554)	-	17,098
LM Bridge	937	-	(234)	-	703
WCC Defra Access	4,964	-	-	(4,964)	-
WCC FiPL	43,427	-	-	(43,427)	-
Total	<u>107,980</u>	<u>-</u>	<u>(1,788)</u>	<u>(48,391)</u>	<u>57,801</u>
Unrestricted funds:					
General funds	114,504	97,748	(65,453)	48,391	195,190
Revaluation Reserves:	-	-	-	-	-
Total Funds	<u>222,484</u>	<u>97,748</u>	<u>(67,241)</u>	<u>-</u>	<u>252,991</u>

Purposes and restrictions in relation to the funds:

Luggs Mill Land	Purchase of land for the Orchards
Shed Donations	Donations towards building shed for the use of the Trust
LM Bridge	Expenditure on LM Bridge
Worcestershire County Council Defra Access	Construction of NatSol disabled access toilet
Worcestershire County Council FiPL	Traditional Orchards for the Future Initiative project

The Trustees have reviewed the grant award conditions in respect of WCC Defra Access and WCC FiPL. As there are no restrictions on the use of either (a) the equipment purchased or (b) the surplus generated from the grants in relation to the provision of orchard related services, the Trustees consider that the funds are unrestricted.

Colwall Orchard Trust
Notes to the Accounts

Movement in funds – prior year

	At 1 February 2023	Incoming resources	Resources expended	Gross Transfers	At 31 January 2024
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	20,206	-	(1,554)	-	18,652
LM Bridge	1,249	-	(312)	-	937
WCC Defra Access	4,434	5,825	(5,295)	-	4,964
WCC FiPL	17,771	25,799	(143)	-	43,427
Total	83,660	31,624	(7,304)	-	107,980
Unrestricted funds:					
General funds	128,650	22,955	(37,101)	-	114,504
Revaluation Reserves:	-	-	-	-	-
Total Funds	212,310	54,579	(44,405)	-	222,484

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	105,099	57,801	162,900
Net current assets	90,091	-	90,091
At 31 January 2025	195,190	57,801	252,991

16. Winding Up

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £1 towards the liabilities of the charity and costs associated with winding up.

17. Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

There were no related party transactions during the year (2024 – none)

COLWALL ORCHARD TRUST

England & Wales - Charity number 1142573

Accounts

Colwall Orchard Trust

Charity No. 1142573

Company No. 07495461

Trustees' Report and Unaudited Accounts

31 January 2024

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07495461

Charity No. 1142573

Principal Office

Brookmead
Old Church Road
Colwall
Malvern
WR13 6HB

Registered Office

The registered office of the charity for Companies Act purpose is the same as the principle operating address shown above.

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Chris Blake
Peter Key (resigned December 2023)
Christopher Kelly
R. Clive Killick
Pam McCarthy
Jenny Papettas
Jilly Rosser
R. Lindsay Williams

Secretary

Lynne Drew (non-trustee)

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2024

OBJECTIVES AND ACTIVITIES

To restore, promote and celebrate traditional orchards in the parish of Colwall in order to benefit the natural environment and the local community, and to advocate the importance of traditional orchards and fruit varieties both locally and nationally by:

- Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better-connected natural environment.
- Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce.
- Celebrating orchards and sharing information about the natural and historic heritage associated with them.

ACHIEVEMENTS AND PERFORMANCE

We achieved public benefit through our Charity Objects as follows:

1. Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better-connected natural environment

Our weekly volunteer sessions provided a regular opportunity to undertake practical work in our own orchards as well as in private orchards across Colwall and occasionally outside the Parish. Activities included:

- Maintaining and improving orchards owned by Colwall Orchard Trust (COT), at Colwall Village Garden (CVG) and Lugg's Mill Orchard, for both nature and for people visiting the sites. This included tree planting, pruning, hedgerow and boundary management, planting wildflower meadows, coppicing, and harvesting.
- Restoring privately owned orchards in Colwall and environs through advice to land and property owners, mistletoe removal, pruning, clearing bramble and repairing stock proof tree guards. As part of our 'Traditional Orchards for the Future Initiative' (TOFI) project, funded by a Farming in Protected Landscapes (FiPL) grant from Malvern Hills AONB¹, we planted some 200 trees in 18 orchards with extensive pruning at each orchard.²
- Helping others to establish new orchards, gap-up older orchards and plant fruit trees in gardens with advice and by ordering fruit trees at discounted prices.

2. Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce

We provided education, training, advice and practical expertise on orchard management including grafting, hedge-laying, pruning and tree planting and maintenance, harvesting and fruit juicing, and orchard meadow management and wildlife. Examples include:

- Apple juicing sessions with children from the local primary school, the Wildlife Trust local Watch Group, and Colwall Beavers. This involved harvesting and pressing apples and a glass of fresh juice to taste.
- Training day on 8th June on the subject of 'Managing traditional orchards for biodiversity' for Wye Valley AONB.
- In June, we arranged visits for nursery, reception, years 1 and 2 from The Elms to investigate the flora and fauna of our wildflower meadows.
- Also, in June, one of our founders (Helen Stace) organised a morning's "moth ID and admiration session"!

We also engaged with the public, both local people and visitors to Colwall, through our sales of our apple juice, jam, jelly chutney and other seasonal produce (e.g. mistletoe).

¹ <https://www.malvern-hills-nl.org.uk/farming-in-protected-landscapes/>

² Project MH039, covering 2023/24 and 2024/25.

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2024

Local volunteers harvested apples to make the apple juice to sell at our own and other events (see below), and through sales in the local shop. A volunteer team also harvested fruits from our orchards and allotment plots to make preserves to sell, along with the honey produced by our beehives. All of this raised awareness about the work of COT and the importance of orchards to the environment. Our sales at events were supported by displays and information about our work, activities and events, as well as information about the local environment and the history of orchards in the area.

3. Celebrating orchards and sharing information about the natural and historic heritage associated with them

This year we managed to run the majority of our seasonal (and outside) events. The highlights of the year included:

- Our signposted meadow walk was open to visitors for several weeks, this year from 10th June 9th July. On 24th June, we got together with Colwall Greener to hold a celebratory Meadow Picnic at Luggs Mill Orchard.³
- As part of the Herefordshire art week, h.Art, we held our 'Art in the Orchard' event from 7th-15th September, where 10 local artists showcased their wares in the marquee and Apple Packing Shed at Colwall Village Garden.^{4,5}
- Apple Day on 7th October was well attended with over 400 people of all ages, and a lovely family atmosphere. The orchard was replete with games new and old, and we also had live music from a very young rock band! COG volunteers juiced apples with help from members of the public. The Orchard Cafe served tea and cake whilst our cob oven and BBQ did a roaring trade.
- Mistletoe Fair in December, where we sold bottles of apple juice, jars of jam and chutney (we'd made), along with mistletoe (we'd gathered) and Christmas wreaths (we'd made from festive foraging).
- On 20th January 2024, over 200 members and friends joined our magnificent outdoors Wassail event ignoring the prospect of the bad weather. A lit procession from Walwyn Gardens in the village crossed the fields via the footpaths and culminated with a bonfire and celebrations at Luggs Mill Orchard. It was also a privilege to include other local groups such as members of Colwall, St James Church (who provided the tasty cakes) and Colwall CofE primary school for supplying the beautifully imagined apple tree.

CONTRIBUTION MADE BY VOLUNTEERS

COT is run entirely by volunteers who meet regularly all year round to maintain Colwall Village Garden and to manage the orchards on our sites and at other locations around the village. Our volunteers participate in numerous orchard work activities such as pruning, hedge-laying, coppicing, mowing, harvesting fruit, making preserves, and also run educational sessions for local school children.

Our trustees make additional volunteer contributions in fulfilment of their governance duties for the Trust (i.e. management, finance, health & safety and other admin). The annual contribution of all of our volunteers is estimated at some 8,200 hours in 2023/24:

- Volunteers maintaining and restoring orchards: 5,400 hours
- Social and other community events: 600 hours
- Trustees' governance: 2,200 hours

³ <https://www.greener.colwall.info/News.html#20230624>

⁴ <https://www.h-art.org.uk/home>

⁵ See event 45in guide: <https://www.h-art.org.uk/sites/default/files/h.Art-Guide-2023.pdf>

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2024

FINANCIAL REVIEW

COT ended its financial year 31st January 2024 with an income of £54,579, expenditure of £44,405 yielding an operating profit of £10,174 (cf. January 2023 profit £16,384).

Our main sources of funding have been government grants, donations, COG memberships, allotment fees, sale of juice and preserves, sale of trees, orchard advice and other consultancy services, and fund-raising community events. The charity is in a good financial position with tangible assets valued at £150,658. The charity has no debts and net current assets (cash in bank) of £71,952.

PLANS FOR FUTURE PERIODS

We will continue with activities in accordance with our existing Business Plans. The extant plan covering 2019-24 is shortly to be superseded by the COG Business Plan 2024-26. Under the 'Maintaining and developing site infrastructure' work area, we plan to extend the Apple Packing Shed with a veranda (to provide shelter during sunny weather), to improve water supply to orchards and allotments, and to install a pond-dipping platform.

It has been a very long-term goal for COG to connect Colwall Village Garden (CVG) to the footpath network. In November, COG was finally granted permission (by the Public Rights of Way Officer from Herefordshire Council) to proceed with a formal pre-order consultation for a public footpath into CVG.

Given that much of the charitable funds (especially from grants) are not guaranteed and have to be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to improve the environment and promote our services. In addition to continuing with our existing 2023-25 FiPL TOFI project, we expect to seek and apply for, other external funding to support the work of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The responsibility for the day-to-day management of the charity is split between trustees with allocated lead responsibilities. The Chair oversees the leadership team. COT acknowledges that an effective Board of trustees is at the core of ensuring the charity is successful in achieving its objectives. The trustees are responsible for the maintenance and integrity of information included on the company's website.

The Board must seek to be representative of the needs of those that it works with and has within its membership. The membership of the Board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent COT at meetings and events.

Trustees are elected to the Board at the annual general meeting (AGM). The procedures for nomination and election are in the Articles of Association.⁶ When necessary, the Chair will recruit and propose to the Board the co-option of trustees between AGMs. Full membership of the Board can only be approved at the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with its Disagreements and Disputes Policy, should the Board receive any complaint, it takes the matter seriously and attempts to resolve the issue or grievance promptly and fairly to everyone's satisfaction. The Board received no formal complaints during the year.

⁶ <https://find-and-update.company-information.service.gov.uk/company/07495461/filing-history>

Colwall Orchard Trust

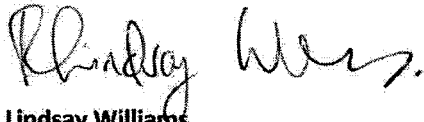
Trustees Annual Report including the Directors Report for the year Ended 31 January 2024

No Safeguarding issues were brought to the attention of the Board during the year. This year, in furtherance of good governance and its commitment to Safeguarding, all trustees and a number of lead volunteers completed an enhanced Disclosure and Barring Service (DBS) check.⁷ All passed!

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity. The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Board



R. Lindsay Williams

Appointed Chair of the Directors and Trustees

20th April 2024

⁷ <https://clearcheck.co.uk/>

Colwall Orchard Trust
Independent Examiners Report

Independent Examiner's Report to the trustees of Colwall Orchard Trust

I report to the charity trustees on my examination of the accounts of Colwall Orchard Trust for the year ended 31 January 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- 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.

Elizabeth Eyre

Elizabeth Eyre FCA
Institute of Chartered Accountants, England and Wales
Elizabeth Eyre Limited
Bank Street Business Centre
6 Bank Street
Malvern
Worcestershire
WR14 2JN

22nd April 2024

Colwall Orchard Trust
Statement of Financial Activities For the year ended 31 January 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income and endowments from:					
Donations and legacies	4	9,397	31,624	41,021	39,919
Charitable activities	5	6,967	-	6,967	12,914
Other Trading Activities	6	2,514	-	2,514	10,139
Investments	7	4,077	-	4,077	2,244
Total:		<u>22,955</u>	<u>31,624</u>	<u>54,579</u>	<u>65,216</u>
Expenditure on:					
Charitable activities	8	33,819	2,663	36,482	40,755
Other	9	3,282	4,641	7,923	8,077
Total:		<u>37,101</u>	<u>7,304</u>	<u>44,405</u>	<u>48,832</u>
Net gain on investments		-	-	-	-
Net (expenditure)/income	14	<u>(14,146)</u>	<u>24,320</u>	<u>10,174</u>	<u>16,384</u>
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		<u>(14,146)</u>	<u>24,320</u>	<u>10,174</u>	<u>16,384</u>
Other gains and losses		-	-	-	-
Net movement in funds		<u>(14,146)</u>	<u>24,320</u>	<u>10,174</u>	<u>16,384</u>
Reconciliation of funds:					
Total funds brought forward		128,650	83,660	212,310	195,926
Total funds carried forward	14	<u>114,504</u>	<u>107,980</u>	<u>222,484</u>	<u>212,310</u>

Colwall Orchard Trust
Balance Sheet

For the year ended 31 January 2024

	2024	2023
	£	£
Income	50,502	62,972
Interest and investment income	4,077	2,244
Gross income for the year	<u>54,579</u>	<u>65,216</u>
Expenditure	36,482	40,755
Depreciation and charges for impairment of fixed assets	7,923	8,077
Total expenditure for the year	<u>44,405</u>	<u>48,832</u>
Net income before tax for the year	10,174	16,384
Net income for the year	<u>10,174</u>	<u>16,384</u>

Colwall Orchard Trust
Balance Sheet
At 31 January 2024

Company No: 07495461

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	11	150,658	156,546
		<u>150,658</u>	<u>156,546</u>
Current Assets			
Cash at bank and in hand		71,191	44,734
Debtors	12	761	11,405
		<u>71,952</u>	<u>56,139</u>
Creditors			
Amounts falling due within one year	13	126	375
Net current assets		<u>71,826</u>	<u>55,764</u>
Total assets less current liabilities		<u>222,484</u>	<u>212,310</u>
Total Net Assets		<u>222,484</u>	<u>212,310</u>
The funds of the charity			
Restricted funds			
Restricted Income Funds	14	107,980	83,660
Unrestricted Funds			
General funds	14	114,504	128,650
Total Funds		<u>222,484</u>	<u>212,310</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 20 April 2024.

And signed on its behalf by:

R. Williams
 Trustee

20 April 2024

Rhndy Williams

Colwall Orchard Trust
Notes to the Accounts

1 Accounting policies

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) (as amended for accounting periods commencing from 1 January 2019) - (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 is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the time of receipt.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts
Investment income	This is included in the accounts when received.

Colwall Orchard Trust
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis.
Governance cost	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & Machinery	25% Reducing Balance
Other Land & Buildings	5% Straight Line

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical Accounting Estimates and Judgement

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Colwall Orchard Trust
Notes to the Accounts

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1142573 and Company number 07495461. Registered office is as prescribed in the trustees report.

Colwall Orchard Trust
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income and endowments from:			
Donations and legacies	7,607	32,312	39,919
Charitable activities	8,654	4,260	12,914
Other Trading Activities	10,139	-	10,139
Investments	2,244	-	2,244
Total:	<u>28,644</u>	<u>36,572</u>	<u>65,216</u>
Expenditure on:			
Charitable activities	29,188	11,567	40,755
Other	3,307	4,770	8,077
Total:	<u>32,495</u>	<u>16,337</u>	<u>48,832</u>
Net gain on investments	-	-	-
Net (expenditure)/income	<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>
Transfers between funds	-	-	-
Net (expenditure)/income before other gains/(losses)	<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>
Other gains and losses	<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	132,501	63,425	195,926
Total funds carried forward	<u>128,650</u>	<u>83,660</u>	<u>212,310</u>

4. Income from donations and legacies

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Donations and legacies	2,243	-	2,243	2,106
Gift Aid Refunds	423	-	423	406
General Grants provided by Government/Other Charities	5,132	31,624	36,756	35,701
Membership subscriptions and sponsorships which are in substance donations	1,599	-	1,599	1,706
	<u>9,397</u>	<u>31,624</u>	<u>41,021</u>	<u>39,919</u>

Colwall Orchard Trust
Notes to the Accounts

5. Income from charitable activities

	Unrestricted 2024	Restricted 2024	Total 2024	Total 2023
	£	£	£	£
Charitable Activities - Events	6,967	-	6,967	12,914
Total	<u>6,967</u>	<u>-</u>	<u>6,967</u>	<u>12,914</u>

6. Income from Other Trading Activities

	Unrestricted 2024	Total 2024	Total 2023
	£	£	£
Sale of Juice and Preserves	573	573	3,556
Sale of fruit trees and shrubs	1,247	1,247	3,867
Other trading activities	694	694	2,716
Total	<u>2,514</u>	<u>2,514</u>	<u>10,139</u>

7. Income from Investments

	Unrestricted 2024	Total 2024	Total 2023
	£	£	£
Interest	490	490	40
Rental and Leasing Income	3,587	3,587	2,204
Total	<u>4,077</u>	<u>4,077</u>	<u>2,244</u>

Colwall Orchard Trust
Notes to the Accounts

8. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Advertising and Marketing	397	-	397	317
Investment Management Costs	19,114	2,663	21,777	26,151
Administration and Overheads	10,149	-	10,149	9,892
Purchase of Orchard Products	743	-	743	2,383
Training	856	-	856	286
Independent Examiners Fee	857	-	857	623
Fundraising Costs	1,703	-	1,703	1,103
	<u>33,819</u>	<u>2,663</u>	<u>36,482</u>	<u>40,755</u>

Expenditure on charitable activities – comparative year

	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Advertising and Marketing	317	-	317
Investment Management Costs	14,639	11,512	26,151
Administration and Overheads	9,837	55	9,892
Purchase of Orchard Products	2,383	-	2,383
Training	286	-	286
Independent Examiners Fee	623	-	623
Fundraising Costs	1,103	-	1,103
	<u>29,188</u>	<u>11,567</u>	<u>40,755</u>

Colwall Orchard Trust
Notes to the Accounts

9. Other expenditure

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
<i>Depreciation</i>	3,282	4,641	7,923	8,077
Total	<u>3,282</u>	<u>4,641</u>	<u>7,923</u>	<u>8,077</u>

10. Trustee remuneration and expenses

	2024	2023
	Number	Number
Number of trustees paid expenses	<u>—</u>	<u>—</u>

Colwall Orchard Trust
Notes to the Accounts

11. Tangible fixed assets

	Freehold Land & Buildings	Other Land & Buildings	Fixtures, Fittings & Equipment £	Total £
Cost or revaluation				
At 1 February 2023	158,973	13,755	16,751	189,479
Additions	-	-	2,035	2,035
At 31 January 2024	<u>158,973</u>	<u>13,755</u>	<u>18,786</u>	<u>191,514</u>
Depreciation and impairment				
At 1 February 2023	18,891	4,410	9,632	32,933
Depreciation charge for the year	2,699	3,010	2,214	7,923
At 31 January 2024	<u>21,590</u>	<u>7,420</u>	<u>11,846</u>	<u>40,856</u>
Net Book values				
At 31 January 2024	<u>137,383</u>	<u>6,335</u>	<u>6,940</u>	<u>150,658</u>
At 31 January 2023	<u>140,082</u>	<u>9,345</u>	<u>7,119</u>	<u>156,546</u>

12. Debtors

	2024 £	2023 £
Trade Debtors	658	11,368
Other Debtors	103	37
	<u>761</u>	<u>11,405</u>

13. Creditors:

Amounts falling due within one year

	2024 £	2023 £
Trade Creditors	126	375
	<u>126</u>	<u>375</u>

Colwall Orchard Trust
Notes to the Accounts

14. Movement in funds

	At 1 February 2023	Incoming resources (including other gains/ losses)	Resources expended	Gross Transfers	At 31 January 2024
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	20,206	-	(1,554)	-	18,652
LM Bridge	1,249	-	(312)	-	937
WCC Defra Access	4,434	5,825	(5,295)	-	4,964
WCC FIPL	17,771	25,799	(143)	-	43,427
Total	<u>83,660</u>	<u>31,624</u>	<u>(7,304)</u>	<u>-</u>	<u>107,980</u>
Unrestricted funds:					
General funds	128,650	22,955	(37,101)	-	114,504
Revaluation Reserves:	-	-	-	-	-
Total Funds	<u>212,310</u>	<u>54,579</u>	<u>(44,405)</u>	<u>-</u>	<u>222,484</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Luggs Mill Land	Purchase of land for the Orchards
Shed Donations	Donations towards building shed for the use of the Trust
LM Bridge	Expenditure on LM Bridge
Malvern Hills AONB	Traditional Orchards for the Future Initiative
Worcestershire County Council Defra Access	Construction of NatSol disabled access toilet
Worcestershire County Council FiPL	Traditional Orchards for the Future Initiative project

Colwall Orchard Trust
Notes to the Accounts

Movement in funds – prior year

	At 1 February 2022	Incoming resources	Resources expended	Gross Transfers	At 31 January 2023
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	21,760	-	(1,554)	-	20,206
LM Bridge	1,665	-	(416)	-	1,249
WCC Defra Access	-	11,032	(6,598)	-	4,434
WCC FIPL	-	25,540	(7,769)	-	17,771
Total	63,425	36,572	(16,337)	-	83,660
Unrestricted funds:					
General funds					
	132,501	28,644	(32,495)	-	128,650
Revaluation Reserves:					
	-	-	-	-	-
Total Funds	195,926	65,216	(48,832)	-	212,310

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
		£	£
Fixed assets	85,447	65,211	150,658
Net current assets	71,826	-	71,826
At 31 January 2024	157,273	65,211	222,484

16. Winding Up

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £1 towards the liabilities of the charity and costs associated with winding up.

17. Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

There were no related party transactions during the year (2023 – none)

COLWALL ORCHARD TRUST

England & Wales - Charity number 1142573

Accounts

Colwall Orchard Trust

Charity No. 1142573

Company No. 07495461

Trustees' Report and Unaudited Accounts

31 January 2023

**Colwall Orchard Trust
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Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07495461

Charity No. 1142573

Principal Office

Brookmead
Old Church Road
Colwall
Malvern
WR13 6HB

Registered Office

The registered office of the charity for Companies Act purpose is the same as the principle operating address shown above.

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Chris Blake

Peter Key

Christopher Kelly (co-opted 14 September 2022)

R. Clive Killick

Lisanne Llewellyn (resigned 22 June 2022)

Pam McCarthy

Jenny Papettas (joined 22 June 2022)

Jilly Rosser

Andrew Spray (resigned 22 June 2022)

Wendy Thompson (resigned 24 November 2022)

R. Lindsay Williams

Secretary

W. Thompson (resigned 24 November 2022)

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2023

OBJECTIVES AND ACTIVITIES

To restore, promote and celebrate traditional orchards in the parish of Colwall in order to benefit the natural environment and the local community, and to advocate the importance of traditional orchards and fruit varieties both locally and nationally by:

- Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better connected natural environment.
- Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce.
- Celebrating orchards and sharing information about the natural and historic heritage associated with them.

ACHIEVEMENTS AND PERFORMANCE

We achieved public benefit through our Charity Objects as follows:

1. Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better-connected natural environment

Our weekly volunteer sessions provided a regular opportunity to undertake practical work in our own orchards as well as in private orchards across Colwall and occasionally outside the village. Activities included:

- Maintaining and improving orchards owned by Colwall Orchard Trust (COT), at Colwall Village Garden (CVG) and Lugg's Mill, for both nature and for people visiting the sites. This included tree planting, pruning, hedgerow and boundary management, coppicing, and harvesting.
- Preserving old varieties of fruit trees through grafting and teaching others to graft their own fruit trees.
- Restoring privately owned orchards in Colwall through advice to land and property owners, mistletoe removal, pruning, clearing bramble and repairing stock proof tree guards.
- Helping others to establish new orchards, gap-up older orchards and plant fruit trees in gardens with advice and by ordering fruit trees at discounted prices.

2. Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce

We provided education, training, advice and practical expertise on orchard management including grafting, hedge-laying, pruning and tree planting and maintenance, harvesting and fruit juicing, and orchard meadow management and wildlife. Examples include:

- Apple juicing sessions with children from the local primary school, the Wildlife Trust local Watch Group, and Colwall Beavers. This involved harvesting and pressing apples and a glass of fresh juice to taste.
- Training day on Traditional Orchard Management for Wye Valley AONB.
- Tool sharpening training sessions.
- Hedge-laying training for many COG volunteers.
- Guided meadow walks for children from the local primary school and for members of the public.
- Environmental teaching session with the Colwall Scouts.
- Holding an orchard event for Sense Adventures for people with visual impairment.

We also engaged with the public, both local people and visitors to Colwall, through our sales of our apple juice, jam, jelly chutney and other seasonal produce (eg mistletoe).

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2023

Local volunteers harvested apples to make the apple juice to sell at our own and other events (see below), and through sales in the local shop. A volunteer team also harvested fruits from our orchards and allotment plots to make preserves to sell, along with the honey produced by our beehives. All of this raised awareness about the work of COT and the importance of orchards to the environment. Our sales at events were supported by displays and information about our work, activities and events, as well as information about the local environment and the history of orchards in the area.

3. Celebrating orchards and sharing information about the natural and historic heritage associated with them

This year we managed to run the majority of our seasonal (and outside) events. The highlights of the year included:

- Art in the Orchard in September, where 9 local artists showcased their wares in the marquee and Apple Packing Shed at Colwall Village Garden. The art event is part of the Herefordshire art week (h,Art).¹
- Apple Day in October with over 250 attendees, a lovely family atmosphere and a mix of people of all ages. COG volunteers juiced apples with help from members of the public; our apple specialist (ex-chairperson Tim Dixon) identified apples with a bumper number presented by tree-owners for consideration; an apple catapult, set up in the community orchard, provided a dynamic way of disposing of damaged fruit! The Orchard Cafe served tea and cake whilst our cob oven and BBQ did a roaring trade.
- Colwall Greener 'Eco Festival' in November. In addition to promoting the COG our chairperson (Lindsay Williams) gave a talk about creating wildflower meadows and gardens.²
- Mistletoe Fair in December, where we sold bottles of apple juice, jars of jam and chutney (we'd made), along with mistletoe (we'd gathered) and Christmas wreaths (we'd made from festive foraging).
- Wassail in January 2023. This was a smaller (and free) event compared to previous years, primarily limited to our volunteers in a deliberate attempt to provide a more enjoyable experience for them.

CONTRIBUTION MADE BY VOLUNTEERS

COT is run entirely by volunteers with an estimated annual contribution of over 5,700 hours in 2022/23:

Restoring orchards: 3,300 hours

Promoting orchards: 800 hours

Celebrating orchards: 400 hours

Trustee duties, Finance, Administration: 1,200 hours

Volunteers meet regularly all year round to maintain Colwall Village Garden and to manage orchards on our sites and at other locations around the village. Our volunteers organise and run events, run environmental education sessions, harvest fruit, make preserves, and carry out a range of other Health and Safety, management, finance and governance functions for the Trust.

FINANCIAL REVIEW

COT ended its financial year 31st January 2023 with an income of £65,216, expenditure of £48,832 yielding an operating profit of £16,384 (cf. January 2022 deficit £212).

Our main sources of funding have been government grants, donations, COG memberships, allotment fees, sale of juice and preserves, sale of trees, orchard advice and other consultancy services, and fund-raising community events. The charity is in a good financial position with tangible assets valued at £156,546. The charity has net current assets of £55,764.

¹ See <https://www.h-art.org.uk/sites/default/files/h-Art-2022-Guide.pdf>

² See <https://www.greener.colwall.info/Nov12.html>

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2023

Given that much of the charitable funds (especially from grants) are not guaranteed and have to be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to improve the environment and promote our services.

PLANS FOR FUTURE PERIODS

We will continue with activities in accordance with our 5-year plan. (This will be reviewed in early 2023.) We expect to apply for further external funding to support our tree planting 'Traditional Orchards for the Future Initiative' (TOFI) funded under by a grant from Malvern Hills AONB.³ Other key projects planned are to extend the APS with a veranda (to provide shelter during sunny weather), and to install a pond-dipping platform.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The responsibility for the day-to-day management of the charity is split between trustees with allocated lead responsibilities. The Chair oversees the leadership team. COT acknowledges that an effective Board of trustees is at the core of ensuring the charity is successful in achieving its objectives. The trustees are responsible for the maintenance and integrity of information included on the company's website.

The Board must seek to be representative of the needs of those that it works with and has within its membership. The membership of the Board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent COT at meetings and events.

Trustees will be elected to the Board at the annual general meeting (AGM). The number and procedure for nomination and election is contained in COT Articles of Association.⁴ When a need is identified the Chair will recruit and propose to the Board the co-option of trustees between AGMs. Full membership of the Board can only be approved at the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

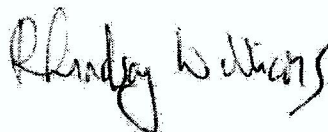
PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Board

R. Lindsay Williams appointed Chair of the Directors and Trustees



14th September 2023

³ <https://www.malvernhillsaonb.org.uk/farming-in-protected-landscapes/>

⁴ <https://find-and-update.company-information.service.gov.uk/company/07495461/filing-history>

Colwall Orchard Trust
Independent Examiners Report

Independent Examiner's Report to the trustees of Colwall Orchard Trust

I report to the charity trustees on my examination of the accounts of Colwall Orchard Trust for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- 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.



Elizabeth Eyre FCA
Institute of Chartered Accountants, England and Wales
Elizabeth Eyre Limited
Bank Street Business Centre
6 Bank Street
Malvern
Worcestershire
WR14 2JN

18th September 2023

Colwall Orchard Trust
Statement of Financial Activities For the year ended 31 January 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023 £	2023 £	2023 £	2022 £
Income and endowments from:					
Donations and legacies	4	7,607	32,312	39,919	10,617
Charitable activities	5	8,654	4,260	12,914	2,615
Other Trading Activities	6	10,139	-	10,139	10,581
Investments	7	2,244	-	2,244	5,634
Total:		<u>28,644</u>	<u>36,572</u>	<u>65,216</u>	<u>29,447</u>
Expenditure on:					
Charitable activities	8	29,188	11,567	40,755	23,538
Other	9	3,307	4,770	8,077	6,121
Total:		<u>32,495</u>	<u>16,337</u>	<u>48,832</u>	<u>29,659</u>
Net gain on investments		-	-	-	-
Net income/(expenditure)	14	<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>	<u>(212)</u>
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>	<u>(212)</u>
Other gains and losses		-	-	-	-
Net movement in funds		<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>	<u>(212)</u>
Reconciliation of funds:					
Total funds brought forward		<u>132,501</u>	<u>63,425</u>	<u>195,926</u>	<u>196,138</u>
Total funds carried forward		<u><u>128,650</u></u>	<u><u>83,660</u></u>	<u><u>212,310</u></u>	<u><u>195,926</u></u>

Colwall Orchard Trust
Balance Sheet

For the year ended 31 January 2023

	2023	2022
	£	£
Income	62,972	23,813
Interest and investment income	2,244	5,634
Gross income for the year	<u>65,216</u>	<u>29,447</u>
Expenditure	40,755	23,538
Depreciation and charges for impairment of fixed assets	8,077	6,121
Total expenditure for the year	<u>48,832</u>	<u>29,659</u>
Net income/(expenditure) before tax for the year	<u>16,384</u>	<u>(212)</u>
Net income/(expenditure) for the year	<u>16,384</u>	<u>(212)</u>

Colwall Orchard Trust
Balance Sheet
At 31 January 2023

Company No: 07495461

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	11	156,546	153,425
		<u>156,546</u>	<u>153,425</u>
Current Assets			
Cash at bank and in hand		44,734	42,501
Debtors	12	11,405	-
		<u>56,139</u>	<u>42,501</u>
Creditors			
Amounts falling due within one year	13	375	-
Net current assets		<u>55,764</u>	<u>42,501</u>
Total assets less current liabilities		<u>212,310</u>	<u>195,926</u>
Total Net Assets		<u>212,310</u>	<u>195,926</u>
The funds of the charity			
Restricted funds			
Restricted Income Funds	14	83,660	63,425
Unrestricted Funds			
General funds	14	128,650	132,501
Total Funds		<u>212,310</u>	<u>195,926</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

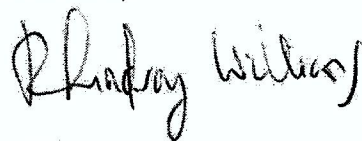
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14th September 2023

And signed on its behalf by:

R. Williams
Trustee



14th September 2023

Colwall Orchard Trust
Notes to the Accounts

1 Accounting policies

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) (as amended for accounting periods commencing from 1 January 2019) - (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 is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the time of receipt.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material,
Volunteer help	The value of any volunteer help received is not included in the accounts
Investment income	This is included in the accounts when received.

Colwall Orchard Trust
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis.
Governance cost	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & Machinery	25% Reducing Balance
Other Land & Buildings	5% Straight Line

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical Accounting Estimates and Judgement

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the

Colwall Orchard Trust
Notes to the Accounts

amount prepaid.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1142573 and Company number 07495461. Registered office is as prescribed in the trustees report.

Colwall Orchard Trust
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income and endowments from:			
Donations and legacies	7,292	3,325	10,617
Charitable activities	2,615	-	2,615
Other Trading Activities	10,581	-	10,581
Investments	5,634	-	5,634
Total:	<u>26,122</u>	<u>3,325</u>	<u>29,447</u>
Expenditure on:			
Charitable activities	20,213	3,325	23,538
Other	4,012	2,109	6,121
Total:	<u>24,225</u>	<u>5,434</u>	<u>29,659</u>
Net gain on investments	-	-	-
Net income/(expenditure)	<u>1,897</u>	<u>(2,109)</u>	<u>(212)</u>
Transfers between funds	-	-	-
Net income/(expenditure) before other gains/(losses)	<u>1,897</u>	<u>(2,109)</u>	<u>(212)</u>
Other gains and losses	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>1,897</u>	<u>(2,109)</u>	<u>(212)</u>
Reconciliation of funds:			
Total funds brought forward	130,604	65,534	196,138
Total funds carried forward	<u>132,501</u>	<u>63,425</u>	<u>195,926</u>

4. Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations and legacies	2,106	-	2,106	1,067
Gift Aid Refunds	406	-	406	1,130
General Grants provided by Government/Other Charities	3,389	32,312	35,701	5,639
Membership subscriptions and sponsorships which are in substance donations	1,706	-	1,706	2,781
	<u>7,607</u>	<u>32,312</u>	<u>39,919</u>	<u>10,617</u>

Colwall Orchard Trust
Notes to the Accounts

5. Income from charitable activities

	Unrestricted 2023	Restricted 2023	Total 2023	Total 2022
	£	£	£	£
Charitable Activities - Events	8,654	4,260	12,914	2,615
Total	<u>8,654</u>	<u>4,260</u>	<u>12,914</u>	<u>2,615</u>

6. Income from Other Trading Activities

	Unrestricted 2023	Total 2023	Total 2022
	£	£	£
Sale of Juice and Preserves	3,556	3,556	4,195
Sale of fruit trees and shrubs	3,867	3,867	3,053
Other trading activities	2,716	2,716	3,333
Total	<u>10,139</u>	<u>10,139</u>	<u>10,581</u>

7. Income from Investments

	Unrestricted 2023	Total 2023	Total 2022
	£	£	£
Interest	40	40	8
Rental and Leasing Income	2,204	2,204	5,626
Total	<u>2,244</u>	<u>2,244</u>	<u>5,634</u>

Colwall Orchard Trust
Notes to the Accounts

8. Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Advertising and Marketing	317	-	317	2,619
Investment Management Costs	14,639	11,512	26,151	9,951
Administration and Overheads	9,837	55	9,892	4,611
Purchase of Orchard Products	2,383	-	2,383	3,803
Training	286	-	286	1,306
Independent Examiners Fee	623	-	623	595
Fundraising Costs	1,103	-	1,103	653
	<u>29,188</u>	<u>11,567</u>	<u>40,755</u>	<u>23,538</u>

Expenditure on charitable activities – comparative year

	Unrestricted	Restricted	Total 2022
	£	£	£
Advertising and Marketing	2,619	-	2,619
Investment Management Costs	6,626	3,325	9,951
Administration and Overheads	4,611	-	4,611
Purchase of Orchard Products	3,803	-	3,803
Training	1,306	-	1,306
Independent Examiners Fee	595	-	595
Fundraising Costs	653	-	653
	<u>20,213</u>	<u>3,325</u>	<u>23,538</u>

**Colwall Orchard Trust
Notes to the Accounts**

9. Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Depreciation	3,307	4,770	8,077	6,121
Total	3,307	4,770	8,077	6,121

10. Trustee remuneration and expenses

	2023 Number	2022 Number
Number of trustees paid expenses	-	-

Colwall Orchard Trust
Notes to the Accounts

11. Tangible fixed assets

	Freehold Land & Buildings	Other Land & Buildings	Fixtures, Fittings & Equipment £	Total £
Cost or revaluation				
At 1 February 2022	158,973	2,960	16,348	178,281
Additions	-	10,795	403	11,198
At 31 January 2023	<u>158,973</u>	<u>13,755</u>	<u>16,751</u>	<u>189,479</u>
Depreciation and impairment				
At 1 February 2022	16,192	1,295	7,369	24,856
Depreciation charge for the year	2,699	3,115	2,263	8,077
At 31 January 2023	<u>18,891</u>	<u>4,410</u>	<u>9,632</u>	<u>32,933</u>
Net Book values				
At 31 January 2023	<u>140,082</u>	<u>9,345</u>	<u>7,119</u>	<u>156,456</u>
At 31 January 2022	<u>142,781</u>	<u>1,665</u>	<u>8,979</u>	<u>153,425</u>

12. Debtors

	2023 £	2022 £
Trade Debtors	11,368	-
Other Debtors	37	-
	<u>11,405</u>	<u>-</u>

13. Creditors:

Amounts falling due within one year

	2023 £	2022 £
Trade Creditors	375	-
	<u>375</u>	<u>-</u>

Colwall Orchard Trust
Notes to the Accounts

14. Movement in funds

	At 1 February 2022	Incoming resources (including other gains/ losses)	Resources expended	Gross Transfers	At 31 January 2023
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	21,760	-	(1,554)	-	20,206
LM Bridge	1,665	-	(416)	-	1,249
WCC Defra Access	-	11,032	(6,598)	-	4,434
WCC FiPL	-	25,540	(7,769)	-	17,771
Total	63,425	36,572	(16,337)	-	83,660
Unrestricted funds:					
General funds	132,501	28,644	(32,495)	-	128,650
Revaluation Reserves:	-	-	-	-	-
Total Funds	195,926	65,216	(48,832)	-	212,310

Purposes and restrictions in relation to the funds:

Restricted funds:

Luggs Mill Land	Purchase of land for the Orchards
Shed Donations	Donations towards building shed for the use of the Trust
LM Bridge	Expenditure on LM Bridge
Malvern Hills AONB	Traditional Orchards for the Future Initiative
Worcestershire County Council Defra Access	Construction of NatSol disabled access toilet
Worcestershire County Council FiPL	Traditional Orchards for the Future Initiative project

Colwall Orchard Trust
Notes to the Accounts

Movement in funds – prior year

	At 1 February 2021	Incoming resources	Resources expended	Gross Transfers	At 31 January 2022
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	23,314	-	(1,554)	-	21,760
Lugg's Mill Bridge	2,220	-	(555)	-	1,665
Malvern Hills AONB	-	3,325	(3,325)	-	-
Total	65,534	3,325	(5,434)	-	63,425
Unrestricted funds:					
General funds	130,604	26,122	(24,225)	-	132,501
Revaluation Reserves:	-	-	-	-	-
Total Funds	196,138	29,447	(29,659)	-	195,926

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
		£	£
Fixed assets	86,694	69,852	156,546
Net current assets	55,764	-	55,764
At 31 January 2023	142,458	69,852	212,310
At 31 January 2022	142,458	69,852	212,310

16. Winding Up

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £1 towards the liabilities of the charity and costs associated with winding up.

17. Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

There were no related party transactions during the year (2022 – none)

COLWALL ORCHARD TRUST

England & Wales - Charity number 1142573

Accounts

Colwall Orchard Trust

Charity No. 1142573

Company No. 07495461

Trustees' Report and Unaudited Accounts

31 January 2022

Colwall Orchard Trust
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Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07495461

Charity No. 1142573

Principal Office

1 The Way
Mathon Road
Colwall
Malvern
Worcestershire WR13 6ER

Registered Office

The registered office of the charity for Companies Act purpose is the same as the principle operating address shown above.

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

A. Ball (resigned 30 November 2021)
C. Blake
P. Key
R. Killick
L. Llewellyn
P. McCarthy
J. Rosser
A. Spray
W. Thompson
D. Turnbull (resigned 31 March 2021)
R. Williams

Secretary

W. Thompson

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

OBJECTIVES AND ACTIVITIES

To restore, promote and celebrate traditional orchards in the parish of Colwall in order to benefit the natural environment and the local community, and to advocate the importance of traditional orchards and fruit varieties both locally and nationally by:

- Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better connected natural environment;
- Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce;
- Celebrating orchards and sharing information about the natural and historic heritage associated with them.

ACHIEVEMENTS AND PERFORMANCE

We achieved public benefit through our objects as follows:

Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better connected natural environment

Our weekly volunteer sessions provided a regular opportunity to undertake practical work in our own orchards as well as in private orchards across Colwall and occasionally outside the village. Activities included:

- Maintaining and improving orchards owned by Colwall Orchard Trust, at Colwall Village Garden and Lugg's Mill, for both nature and for people visiting the sites. This included tree planting, pruning, hedgerow and boundary management, coppicing, and harvesting;
- Preserving old varieties of fruit trees through grafting and teaching others to graft their own fruit trees;
- Restoring privately owned orchards in Colwall through advice to land and property owners, mistletoe removal, pruning, clearing bramble and repairing stock proof tree guards;
- Helping others to establish new orchards, gap up older orchards and plant fruit trees in gardens with advice and by ordering fruit trees at discounted prices.

Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce

We provided education, training, advice and practical expertise on orchard management including grafting, hedge-laying, pruning, tree planting and maintenance, harvesting and fruit juicing, and managing orchards for wildlife. Examples include:

- Apple juicing sessions with children from local schools, the Wildlife Trust local Watch Group, and Colwall Beavers. This involved harvesting and pressing apples as well as a glass of fresh juice to taste;
- Grafting courses for Herefordshire Wildlife Trust staff and for COG volunteers;
- Tree planting training events for the Malvern Hills Trust, for children from the Downs School Light Railway Trust as well as for our regular volunteers;
- Hedge-laying training for many COG volunteers;
- Guided meadow walks for children from the local primary school and for members of the public;
- Scythe training for COG volunteers.

We also engaged with the public, both local people and visitors to Colwall, through sale of our apple juice, jam, jelly chutney and other seasonal produce (eg mistletoe).

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2022

Local volunteers harvested apples to make the apple juice to sell at our own events (see below), at events held by others and through sales from our Online shop on our website, and in the local shop. A volunteer team also harvested fruits from our orchards and allotment plots to make preserves to sell, along with the honey produced by our beehives. All of this raised awareness about the work of Colwall Orchard Trust and the importance of orchards to the environment. Our sales at events and online were supported by displays and information about our work, activities and events, as well as information about the local environment and the history of orchards in the area.

Celebrating orchards and sharing information about the natural and historic heritage associated with them

Despite Covid restrictions, we managed to run the majority of our seasonal (and outside) events apart from the Dawn Chorus Walk in May 2021 and the Wassail in January 2022, which coincided with periods of Covid 19 restrictions and loss of confidence by volunteers and members of the public in attending big gatherings.

The highlights of the year included:

- Art in the Orchards when thirteen local artists showcased and sold their wares in a marquee and the Apple Packing Shed at Colwall Village Garden;
- Apple Day in October, which was well attended and with lots of people bringing their surplus fruit for us to juice and pasteurise for them. The event was supported by music from a local band, juicing demonstrations and tastings, along with refreshments from our pizza oven and BBQ, along with tea and cake from the café;
- Mistletoe Fair in December, where we sold bottles of apple juice, and jars of jam and chutney, along with mistletoe we had gathered and wreaths we'd made from festive foraging.

CONTRIBUTION MADE BY VOLUNTEERS

COT is run entirely by volunteers with an estimated annual contribution of over 5,500 hours in 2021/22:

Restoring orchards: 3,300 hours

Promoting orchards: 800 hours

Celebrating orchards: 400 hours

Trustee duties, Finance, Administration: 1,200 hours

Volunteers meet regularly all year round to maintain Colwall Village Garden and to manage orchards on our sites and at other locations around the village.

Our volunteers organise and run events, run environmental education sessions, harvest fruit, make preserves, and carry out a range of other Health and Safety, management, finance and governance functions for the Trust.

FINANCIAL REVIEW

Colwall Orchard Trust had income for the financial year ending January 2022 of £29,447 (January 2021 £23,018) and a deficit of £212 (Jan 2021 surplus £3,269). The Covid-19 pandemic continued to impact our face-to-face community fundraising.

Our main sources of funding have been grants and donations, COG membership, allotment fees, sale of juice and preserves, sale of trees, orchard advice and services, and events. The charity is in a good financial position with tangible assets valued at £153,425 (Jan 2021 £150,212). The charity has no debt and cash balances of £42,501 (January 2021 £45,926).

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2022

Given that much of the charitable funds (especially from grants) are not guaranteed and have to be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to improve the environment and promote our services.

PLANS FOR FUTURE PERIODS

We will continue with activities that deliver our 5-year plan, which will be reviewed in 2023. We have external funding in place to support our orchard tree planting project (Traditional Orchards for the Future Initiative), for the installation of a toilet with disabled access, and for our school based educational activities. Our expectation is that our other income streams will remain consistent with recent years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The responsibility for the day-to-day management of the charity is split between trustees with allocated lead responsibilities. The Chair oversees the leadership team. Colwall Orchard Trust acknowledges that an effective board of trustees is at the core of ensuring the charity is successful in achieving its objectives. The trustees are responsible for the maintenance and integrity of information included on the company's website.

The Board must seek to be representative of the needs of those that it works with and has within its membership. The membership of the board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent Colwall Orchard Trust at meetings and events.

Trustees will be elected to the board at the annual general meeting (AGM). The number and procedure for nomination and election is contained in Colwall Orchard Trust constitution. When a need is identified the chair will recruit and propose to the board the co-option of trustees between AGMs. Full membership of the board can only be approved at the AGM.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

PUBLIC BENEFIT - The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



R. (Lindsay) Williams appointed Chair of the Directors and Trustees

7th November 2022

Colwall Orchard Trust
Independent Examiners Report

Independent Examiner's Report to the trustees of Colwall Orchard Trust

I report to the charity trustees on my examination of the accounts of Colwall Orchard Trust for the year ended 31 January 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



Elizabeth Eyre FCA
Institute of Chartered Accountants, England and Wales
Elizabeth Eyre Limited
Bank Street Business Centre
6 Bank Street
Malvern
Worcestershire
WR14 2JN

22nd November 2022

Colwall Orchard Trust
Statement of Financial Activities For the year ended 31 January 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022 £	2022 £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	4	7,292	3,325	10,617	11,969
Charitable activities	5	2,615	-	2,615	1,777
Other Trading Activities	6	10,581	-	10,581	7,248
Investments	7	5,634	-	5,634	2,024
Total:		<u>26,122</u>	<u>3,325</u>	<u>29,447</u>	<u>23,018</u>
Expenditure on:					
Charitable activities	8	20,213	3,325	23,538	15,613
Other	9	4,012	2,109	6,121	4,136
Total:		<u>24,225</u>	<u>5,434</u>	<u>29,659</u>	<u>19,749</u>
Net gain on investments		-	-	-	-
Net (expenditure)/income	10	<u>1,897</u>	<u>(2,109)</u>	<u>(212)</u>	<u>3,269</u>
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		<u>1,897</u>	<u>(2,109)</u>	<u>(212)</u>	<u>3,269</u>
Other gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>1,897</u>	<u>(2,109)</u>	<u>(212)</u>	<u>3,269</u>
Reconciliation of funds:					
Total funds brought forward		<u>130,604</u>	<u>65,534</u>	<u>196,138</u>	<u>192,869</u>
Total funds carried forward		<u><u>132,501</u></u>	<u><u>63,425</u></u>	<u><u>195,926</u></u>	<u><u>196,138</u></u>

Colwall Orchard Trust
Summary Income and Expenditure Account

For the year ended 31 January 2022

	2022	2021
	£	£
Income	23,813	20,994
Interest and investment income	5,634	2,024
Gross income for the year	<u>29,447</u>	<u>23,018</u>
Expenditure	23,538	15,613
Depreciation and charges for impairment of fixed assets	6,121	4,136
Total expenditure for the year	<u>29,659</u>	<u>19,749</u>
Net (expenditure)/income before tax for the year	(212)	<u>3,269</u>
Net (expenditure)/income for the year	<u>(212)</u>	<u>3,269</u>

Colwall Orchard Trust
Balance Sheet

At 31 January 2022

Company No: 07495461

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	11	<u>153,425</u>	<u>150,212</u>
		153,425	150,212
Current Assets			
Cash at bank and in hand		<u>42,501</u>	<u>45,926</u>
		42,501	45,926
Creditors			
Amounts falling due within one year		<u>-</u>	<u>-</u>
Net current assets		<u>42,501</u>	<u>45,926</u>
Total assets less current liabilities		<u>195,926</u>	<u>196,138</u>
Total Net Assets		<u>195,926</u>	<u>196,138</u>
The funds of the charity			
Restricted funds			
Restricted Income Funds	12	63,425	65,534
Unrestricted Funds			
General funds	12	132,501	130,604
Total Funds		<u>195,926</u>	<u>196,138</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

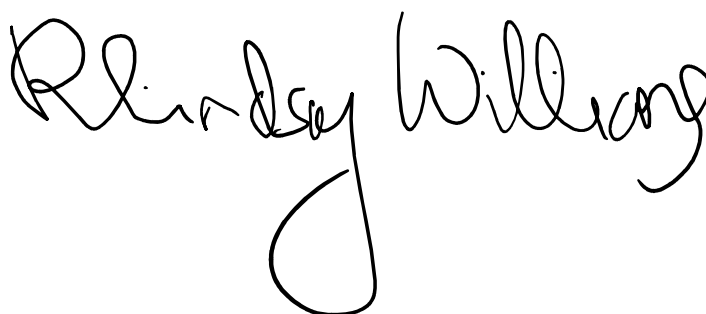
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 22nd June 2022

And signed on its behalf by:

R. Williams
Trustee
7th November 2022



1 Accounting policies

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) (as amended for accounting periods commencing from 1 January 2019) - (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 is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the time of receipt.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material,
Volunteer help	The value of any volunteer help received is not included in the accounts
Investment income	This is included in the accounts when received.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis.
Governance cost	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & Machinery	25% Reducing Balance
Other Land & Buildings	5% Straight Line

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical Accounting Estimates and Judgement

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the

Colwall Orchard Trust
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amount prepaid.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1142573 and Company number 07495461. Registered office is as prescribed in the trustees report.

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3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income and endowments from:			
Donations and legacies	7,898	4,071	11,969
Charitable activities	1,777	-	1,777
Other Trading Activities	7,248	-	7,248
Investments	2,024	-	2,024
Total:	<u>18,947</u>	<u>4,071</u>	<u>23,018</u>
Expenditure on:			
Charitable activities	13,802	1,811	15,613
Other	1,842	2,294	4,136
Total:	<u>15,644</u>	<u>4,105</u>	<u>19,749</u>
Net gain on investments	-	-	-
Net income/(expenditure)	<u>3,303</u>	<u>(34)</u>	<u>3,269</u>
Transfers between funds	-	-	-
Net income/(expenditure) before other gains/(losses)	3,303	(34)	3,269
Other gains and losses	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	3,303	(34)	3,269
Reconciliation of funds:			
Total funds brought forward	<u>127,301</u>	<u>65,568</u>	<u>192,869</u>
Total funds carried forward	<u>130,604</u>	<u>65,534</u>	<u>196,138</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations and legacies	1,067	-	1,067	2,418
Gift Aid Refunds	1,130	-	1,130	405
General Grants provided by Government/Other Charities	2,314	3,325	5,639	6,859
Membership subscriptions and sponsorships which are in substance donations	2,781	-	2,781	2,287
	<u>7,292</u>	<u>3,325</u>	<u>10,617</u>	<u>11,969</u>

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5 Income from charitable activities

	Unrestricted	Total	Total
	2022	2022	2021
	£	£	£
Charitable Activities – Events and Community Relations	2,615	2,615	1,777
Total	<u>2,615</u>	<u>2,615</u>	<u>1,777</u>

6 Income from Other Trading Activities

	Unrestricted	Total	Total
	2022	2022	2021
	£	£	£
Sale of Juice and Preserves	4,195	4,195	2,690
Sale of fruit trees and shrubs	3,053	3,053	4,245
Other trading activities	3,333	3,333	313
Total	<u>10,581</u>	<u>10,581</u>	<u>7,248</u>

7 Income from Investments

	Unrestricted	Total	Total
	2022	2022	2021
	£	£	£
Interest	8	8	71
Rental and Leasing Income	5,626	5,626	1,953
Total	<u>5,634</u>	<u>5,634</u>	<u>2,024</u>

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8 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
			2022	2021
	£	£	£	£
Advertising and Marketing	2,619	-	2,619	563
Investment Management Costs	6,626	3,325	9,951	7,370
Administration and Overheads	4,611	-	4,611	1,880
Purchase of Orchard Products	3,803	-	3,803	5,169
Training	1,306	-	1,306	-
Independent Examiners Fee	595	-	595	463
Fundraising Costs	653	-	653	168
	<u>20,213</u>	<u>3,325</u>	<u>23,538</u>	<u>15,613</u>

Expenditure on charitable activities – comparative year

	Unrestricted	Restricted	Total
			2021
	£	£	£
Advertising and Marketing	563	-	563
Investment Management Costs	6,545	825	7,370
Administration and Overheads	1,880	-	1,880
Purchase of Orchard Products	4,183	986	5,169
Training	-	-	-
Independent Examiner's Fee	463	-	463
Fundraising Costs	168	-	168
	<u>13,802</u>	<u>1,811</u>	<u>15,613</u>

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9 Other expenditure

	Unrestricted	Restricted	Total	Total
			2022	2021
	£	£	£	£
Depreciation	4,012	2,109	6,121	4,136
Total	<u>4,012</u>	<u>2,109</u>	<u>6,121</u>	<u>4,136</u>

10 Trustee remuneration and expenses

	2022	2021
	Number	Number
Number of trustees paid expenses	<u>-</u>	<u>-</u>

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11 Tangible fixed assets

	Freehold Land & Buildings	Other Land & Buildings	Fixtures, Fittings & Equipment £	Total £
Cost or revaluation				
At 1 February 2021	158,973	2,960	7,014	168,947
Additions	-	-	9,334	9,334
At 31 January 2022	<u>158,973</u>	<u>2,960</u>	<u>16,348</u>	<u>178,281</u>
Depreciation and impairment				
At 1 February 2021	13,493	740	4,502	18,735
Depreciation charge for the year	2,699	555	2,867	6,121
At 31 January 2022	<u>16,192</u>	<u>1,295</u>	<u>7,369</u>	<u>24,856</u>
Net Book values				
At 31 January 2022	<u>142,781</u>	<u>1,665</u>	<u>8,979</u>	<u>153,425</u>
At 31 January 2021	<u>145,480</u>	<u>2,220</u>	<u>2,512</u>	<u>150,212</u>

12 Movement in funds

	At 1 February 2021 £	Incoming resources (including other gains/ losses) £	Resources expended £	Gross Transfers £	At 31 January 2022 £
Restricted funds:					
Restricted income funds:					
Lugg's Mill Land	40,000	-	-	-	40,000
Shed Donations	23,314	-	(1,554)	-	21,760
Lugg's Mill Bridge	2,220	-	(555)	-	1,665
Malvern Hills AONB	-	3,325	(3,325)	-	-
Total	<u>65,534</u>	<u>3,325</u>	<u>(5,434)</u>	<u>-</u>	<u>63,425</u>
Unrestricted funds:					
General funds	130,604	26,122	(24,225)	-	132,501
Revaluation Reserves:	-	-	-	-	-
Total Funds	<u>196,138</u>	<u>29,447</u>	<u>(29,659)</u>	<u>-</u>	<u>195,926</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Lugg's Mill Land	Purchase of land for the Orchards
Shed Donations	Donations towards building shed for the use of the Trust
Lugg's Mill Bridge	Expenditure on LM Bridge
Malvern Hills AONB	Traditional Orchards for the Future Initiative

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Movement in funds – prior year

	At 1 February 2020	Incoming resources	Resources expended	Gross Transfers	At 31 January 2021
Restricted funds:					
Restricted income funds:					
Lugg's Mill Land	40000	-	-	-	40,000
Shed Donations	24,868	-	(1,554)	-	23,314
Philly Hunt	700	-	(700)	-	-
Other	-	1,111	(1,111)	-	-
Lugg's Mill Bridge	-	2,960	(740)	-	2,220
Total	65,568	4,071	(4,105)	-	65,534
Unrestricted funds:					
General funds					
Revaluation Reserves:	-	-	-	-	-
Total Funds	192,869	23,018	(19,749)	-	196,138

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
		£	£
Fixed assets	90,000	63,425	153,425
Net current assets	42,501	-	42,501
At 31 January 2022	<u>132,501</u>	<u>63,425</u>	<u>195,926</u>
At 31 January 2021	<u>130,604</u>	<u>65,534</u>	<u>196,138</u>

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14 Winding Up

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £1 towards the liabilities of the charity and costs associated with winding up.

15 Covid-19 and going concern

As for all charities, Covid-19 has had an impact on Colwall Orchard Trust. We have worked tirelessly to provide services and raise funds during the pandemic. We had to change the way we fundraise as we had lots of community events cancelled such as our Wassail. We have completed an organizational risk assessment (ORA) during 2021 and arising from this was the decision to increase savings by £10,000. The reserves have been maintained throughout the year.

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

There were no related party transactions during the year (2021 – none)