

**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

## 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).<sup>1</sup>
- 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.<sup>2</sup>
- 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 31<sup>st</sup> 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.

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

<sup>2</sup> 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.<sup>3</sup> 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.<sup>4</sup> 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.

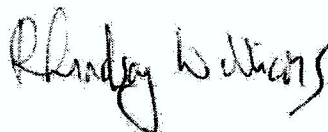
#### PUBLIC BENEFIT

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



14<sup>th</sup> September 2023

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

<sup>4</sup> <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

18<sup>th</sup> 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 £
<b>Income and endowments from:</b>					
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
<b>Total:</b>		<u>28,644</u>	<u>36,572</u>	<u>65,216</u>	<u>29,447</u>
<b>Expenditure on:</b>					
Charitable activities	8	29,188	11,567	40,755	23,538
Other	9	3,307	4,770	8,077	6,121
<b>Total:</b>		<u>32,495</u>	<u>16,337</u>	<u>48,832</u>	<u>29,659</u>
Net gain on investments		-	-	-	-
<b>Net income/(expenditure)</b>	14	<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>	<u>(212)</u>
Transfers between funds		-	-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>	<u>(212)</u>
<b>Other gains and losses</b>		-	-	-	-
<b>Net movement in funds</b>		<u>(3,851)</u>	<u>20,235</u>	<u>16,384</u>	<u>(212)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>132,501</u>	<u>63,425</u>	<u>195,926</u>	<u>196,138</u>
<b>Total funds carried forward</b>		<u>128,650</u>	<u>83,660</u>	<u>212,310</u>	<u>195,926</u>

**Colwall Orchard Trust**  
**Balance Sheet**

**For the year ended 31 January 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	62,972	23,813
Interest and investment income	2,244	5,634
<b>Gross income for the year</b>	<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
<b>Total expenditure for the year</b>	<u>48,832</u>	<u>29,659</u>
Net income/(expenditure) before tax for the year	<u>16,384</u>	<u>(212)</u>
<b>Net income/(expenditure) for the year</b>	<u>16,384</u>	<u>(212)</u>



**Colwall Orchard Trust**  
**Balance Sheet**  
**At 31 January 2023**

Company No: 07495461

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

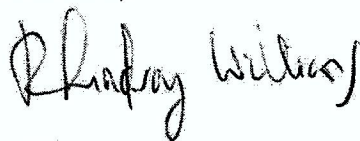
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 14<sup>th</sup> September 2023

And signed on its behalf by:

R. Williams  
Trustee



14<sup>th</sup> 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 £
<b>Income and endowments from:</b>			
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
<b>Total:</b>	<b>26,122</b>	<b>3,325</b>	<b>29,447</b>
<b>Expenditure on:</b>			
Charitable activities	20,213	3,325	23,538
Other	4,012	2,109	6,121
<b>Total:</b>	<b>24,225</b>	<b>5,434</b>	<b>29,659</b>
Net gain on investments	-	-	-
<b>Net income/(expenditure)</b>	<b>1,897</b>	<b>(2,109)</b>	<b>(212)</b>
Transfers between funds	-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>	<b>1,897</b>	<b>(2,109)</b>	<b>(212)</b>
<b>Other gains and losses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>1,897</b>	<b>(2,109)</b>	<b>(212)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	130,604	65,534	196,138
<b>Total funds carried forward</b>	<b>132,501</b>	<b>63,425</b>	<b>195,926</b>

**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
	<b>7,607</b>	<b>32,312</b>	<b>39,919</b>	<b>10,617</b>



**Colwall Orchard Trust**  
**Notes to the Accounts**

**5. Income from charitable activities**

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

**6. Income from Other Trading Activities**

	<b>Unrestricted 2023</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total</b>	<u>10,139</u>	<u>10,139</u>	<u>10,581</u>

**7. Income from Investments**

	<b>Unrestricted 2023</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest	40	40	8
Rental and Leasing Income	2,204	2,204	5,626
<b>Total</b>	<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
<b>Total</b>	<b>3,307</b>	<b>4,770</b>	<b>8,077</b>	<b>6,121</b>

**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 £
<b>Cost or revaluation</b>				
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>
<b>Depreciation and impairment</b>				
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>
<b>Net Book values</b>				
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
	£	£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
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
<b>Total</b>	<b>63,425</b>	<b>36,572</b>	<b>(16,337)</b>	<b>-</b>	<b>83,660</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	132,501	28,644	(32,495)	-	128,650
<b>Revaluation Reserves:</b>	-	-	-	-	-
<b>Total Funds</b>	<b>195,926</b>	<b>65,216</b>	<b>(48,832)</b>	<b>-</b>	<b>212,310</b>

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
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
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)	-	-
<b>Total</b>	<b>65,534</b>	<b>3,325</b>	<b>(5,434)</b>	<b>-</b>	<b>63,425</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	130,604	26,122	(24,225)	-	132,501
<b>Revaluation Reserves:</b>	-	-	-	-	-
<b>Total Funds</b>	<b>196,138</b>	<b>29,447</b>	<b>(29,659)</b>	<b>-</b>	<b>195,926</b>

**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)