



Orchards

(A Charity Incorporated Organisation)

Charity registration no: 1179459

Annual Reports and Financial Statements

for the period ended 31st March 2024



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Legal And Administrative Information

CHARITY NUMBER	1179459
DATE OF REGISTRATION	6th August 2018
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES	Mrs Naomi Partridge (Chair) Mr Phil Hopgood Ms Alison Grieve Ms Maria Gayle (resigned 7th January 2024) Mrs Catriona Townley (Appointed 9th May 2023) Miss Olukemi Caroline Bamgbose (Appointed 16th July 2024)
KEY MANAGEMENT PERSONNEL	Mrs Emma Goulds Ms Jenny Walker
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 6th August 2018
OBJECTS	The relief of women who have experienced sexual exploitation and who are in need by reason of their age, ill health, disability, financial hardship, or other disadvantage. In particular, by the provision of housing, counselling and ancillary support in partnership with local Churches.
STRUCTURE, GOVERNANCE AND MANAGEMENT	<p>Orchards currently has 5 unpaid Trustees who are responsible for the charity's strategic direction and policies. Trustees meet as a Board between 5-6 times a year. Trustees meet on an individual basis as required. Every Trustee is appointed for a minimum term of 2 years by a resolution passed at a properly convened meeting of the charity trustees. A charity Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.</p> <p>Responsibility for the day-to-day operation of the charity has been delegated to a senior management team led by Emma Goulds and Jenny Walker.</p>
CORRESPONDENCE ADDRESS	Orchards PO Box 78761 London SW2 9QE
PRIMARY BANKERS	Co-Operative Bank PO Box 150 Delf House Skelmersdale WN8 6GG
INDEPENDENT EXAMINERS	Lisa Darby FCA, Stewardship

Trustees' Report

For the Year Ended 31st March 2024

Thank you for taking the time to read this report. We are delighted to share with you the significant progress made by Orchards in the last year, and most importantly, the breakthrough that has been experienced by women on their journey to finding true freedom from sexual exploitation.

We have always been proud to offer bespoke, deep, relational support to each and every woman we work with. We aspire to truly understand each individual, and their own context, character and aspirations – and commit to meeting their needs through our service model and partnerships. This is the red thread that remains in all we do – a mindset of devotion to the 'one'. We are in the business of facilitating life-altering breakthrough, and we are unashamed of it, and what it really takes to do this. Investment of time, energy, skills, love. From everyone involved. So as we grow, there comes a natural, powerful tension. Maintaining devotion to the 'one' whilst serving the needs of the many. Ensuring our impact is both deep and accessible. Yet it is often in tensions that the truly powerful insights can emerge... and for us, that has been the lesson, and goal, of 'replication'.

We have continued to work at significant depth – providing case work, counselling, housing, our nurture wellbeing programme and opportunities for leadership and influence through our Orchards Voices initiative. But we have also expanded the reach of what we do. We have grown from 1 to 3 geographical locations. We have expanded our national online and in person counselling to provide interpreters in response to the increase of referrals of women who have experienced trafficking for sexual purposes, widening our reach. We have grown our team in number and capabilities. We are shaping church culture and mindsets through developing and testing training that equips local churches to support survivors in their communities.

Replication is key in how we proceed. Now we have an established model, we seek to replicate the unique, focused offering through church partnerships around the country. East London and East Sussex have been great examples of how this can happen – and we are excited for the continued growth of these sites, alongside the prospect of future opportunities. The potential is enormous – because in our growth we will not be compromising our offers, we will be making our holistic service available to more women, more regularly.

We want to thank every member of the Orchards team, and our wider volunteer community, for the significant investment of their many talents, skills, time and energy in serving the mission of Orchards in the last year – and working together in true unity, an inspiring example of our values in action.

We thank every person or organisation who has stood by us, invested in us through your donations, funding, prayers, wisdom and networks. We thank you for your continued partnership.

We thank every woman who has opened their lives and hearts to us on their personal journey, and who have left us changed by your strength, resilience and creativity.

Most of all, we thank God for his enduring faithfulness to us, divine wisdom and daily grace. He is our example of love in action, and we pray that we continue to enact this love through the practical day to day work we do.

Yours Faithfully,

Naomi

Naomi Partridge
(Chair of Trustees, Orchards)

2023-2024 Impact Report

Background to our work

Orchards is a Christian charity (CIO: 1179459) working to see women free from sexual exploitation and empowered for flourishing, independent lives. We build trusting relationships with each woman, enabling her to access support for lasting recovery through our main areas:



1) safe housing



2) specialist trauma counselling and wellbeing activities



3) tailored support work



4) a women's voice programme, including an Advisory Board and creative media content made by and for survivors



5) the offer of connecting with a local church for community, care, and the opportunity to explore faith for herself, if she chooses

We launched in 2018 in South London with one woman and one flat. Since then, we have had the privilege of coming alongside 39 women as they overcome the multiple barriers to sustained exit from sexual exploitation.

Every one of the women who has completed residency in our housing is now in independent accommodation and no longer in a sexually exploitative situation.





This time last year we were running safe housing and counselling in South London, with UK-wide online counselling. Because of your support we have now grown to three hubs in East London, South London and East Sussex, embedded in local churches from different denominations.

We wanted to share the story of one of our incredible residents who has taken amazing steps of courage this year in her recovery journey and take this opportunity to thank you for being a part of her story.

Before moving to Orchards, I was in survival mode. This is no way of living, as the stress is constant – where to sleep, how to get money. I was rushing all the time, just trying to survive. I moved to Orchards housing a year ago. To be honest, the start was not easy. It was like being in the space in between destroying my past and building my future. At times I wanted to quit, to give up, uncertain of what I'm meant to do and be. It's scary, but I want to encourage other women to go through this. It's normal when you're going through such a big transition.

A lot of things helped me through this time, including weekly counselling, having a befriender, time with my support worker and being part of a support group. I feel like there has been a circle of support around me with Orchards and other organisations. The spiritual side has helped me a lot. I've done an Alpha course and a bereavement course and joined a church. God has helped me to make the decision to start from scratch and rebuild my life. I'm proud that I made this decision and did what's right for me. I am just about to move into my own rental flat. I have started a new job in the hospitality industry, and I plan to do my best there and progress in my role. I'm passionate about giving back and inspiring others, and I volunteer for a charity and serve at my church. I have a completely new life now."

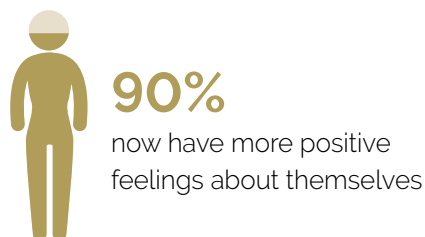
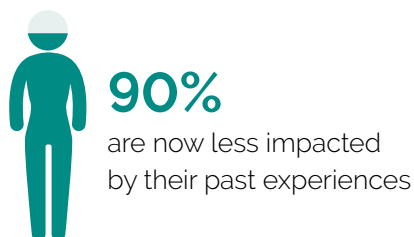
(Deborah*, Orchards resident, now in resettlement)

Our story this year

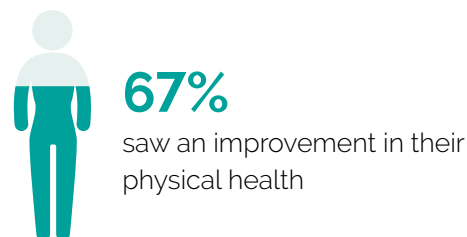
Over the past year we have had the privilege of coming alongside 39 women across these three hubs through our intensive counselling and safe housing support as they overcame the multiple barriers to sustained exit from sexual exploitation.

Every one of the women who has completed residency in our safe housing to date (since 2018) is now in independent accommodation and no longer in a sexually exploitative situation, which is the longer-term outcome we are working towards for each woman.

For women in our counselling pathway:



For women in our safe housing pathway:

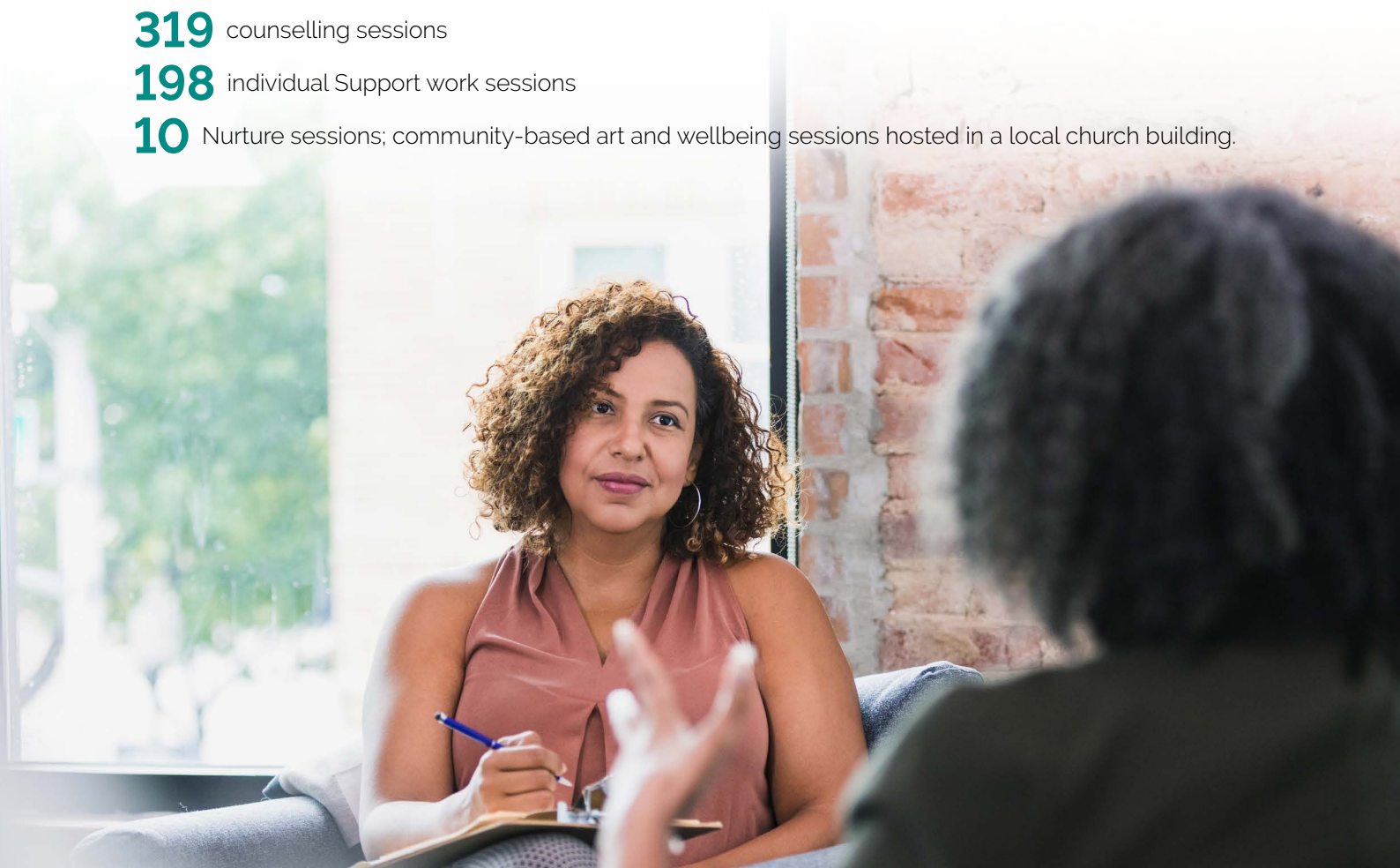


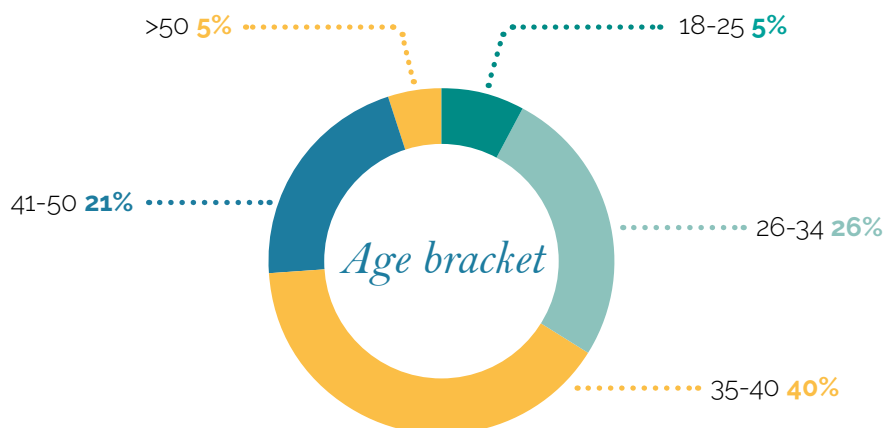
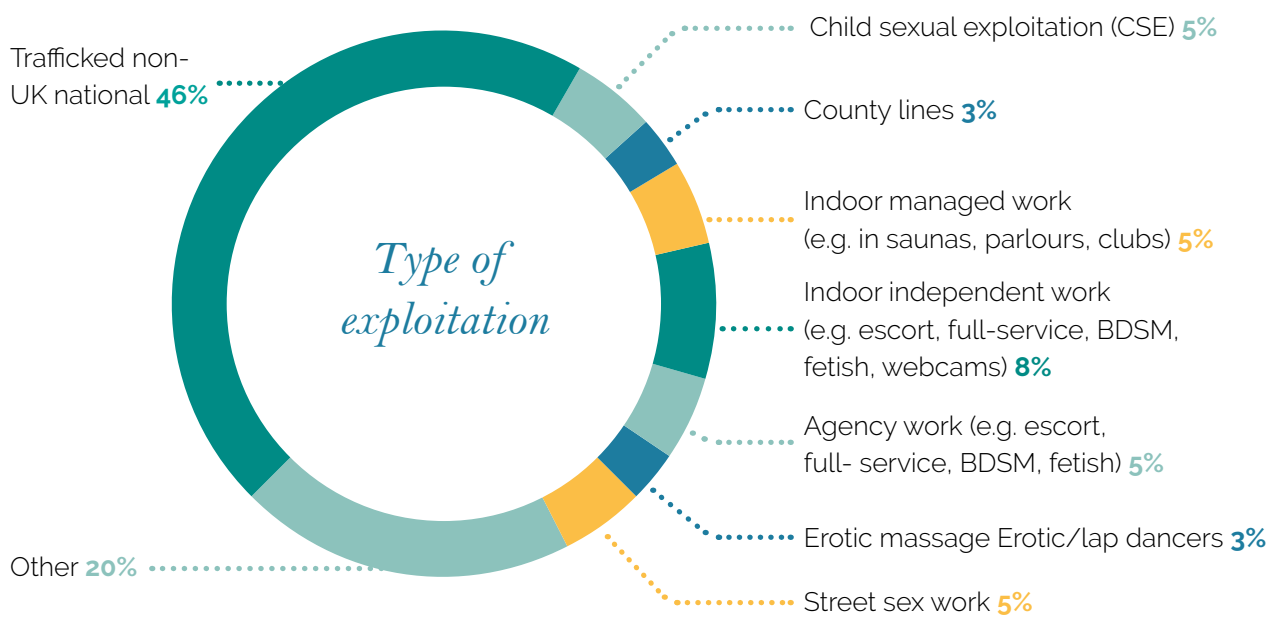
Specific outputs over this period have included delivering:

319 counselling sessions

198 individual Support work sessions

10 Nurture sessions; community-based art and wellbeing sessions hosted in a local church building.





Achievements

Direct support for women

Breakthrough for our residents

We are ending the year celebrating the courage and resilience of our residents as they overcome so many hurdles in their journey out of sexual exploitation. We saw one of our residents move into independent accommodation and employment during this year, taking on leadership responsibilities within our Women's Advisory Board and connecting into a faith community for herself. A new resident moved into Orchards accommodation during the year with her child and is now rediscovering her own passions and dreams. We continue to learn so much from the women we come alongside and thank God for who they are.

"I feel supported and understood at Orchards. I make my own choices and I'm not invaded with what to do. This makes me feel more free. At Orchards they are really understanding."

"Moving into the flat was good – I had a smooth settling in. The flat was nice and it was good to have help moving in and a warm welcome from [Support Worker] in particular."

New East London Hub: an expansion of our counselling service

We were delighted to open a new counselling hub in June 2023, hosted by a new local church partner enabling us to reach more women with both face-to-face and online counselling. We are receiving an increasing number of referrals for counselling for women who have experienced trafficking for sexual purposes, for many of whom English is an additional language. To remove barriers to accessing the service, we have offered counselling through an interpreting service for the first time this year, which we are preparing to expand.

'It has opened my eyes to see things in a different way to what I was seeing them. Realising so many different things. It has helped me so much. I shouldn't let other reactions control me so much. You have been the best and helped me so much, I don't think I could have asked for a better therapist.'

'I like that you didn't pressure me to come in or turn on my camera. I just felt comfortable, it felt like the safest place. Literally everything was helpful, it's like I have taken something out of every session.'

'I feel more confident now and I'm not so scared to meet new people. I have been able to talk things through and it has made me lighter. Now I don't worry too much, I can say true things. This experience of counselling has helped me a lot and I would like to say thank you so much for helping me. I wish I can come back again one day.'

'It has made me more confident; I feel lighter when sharing things with you because I felt like I was safe. Sometimes the words were not coming because I didn't always know how to express myself.'

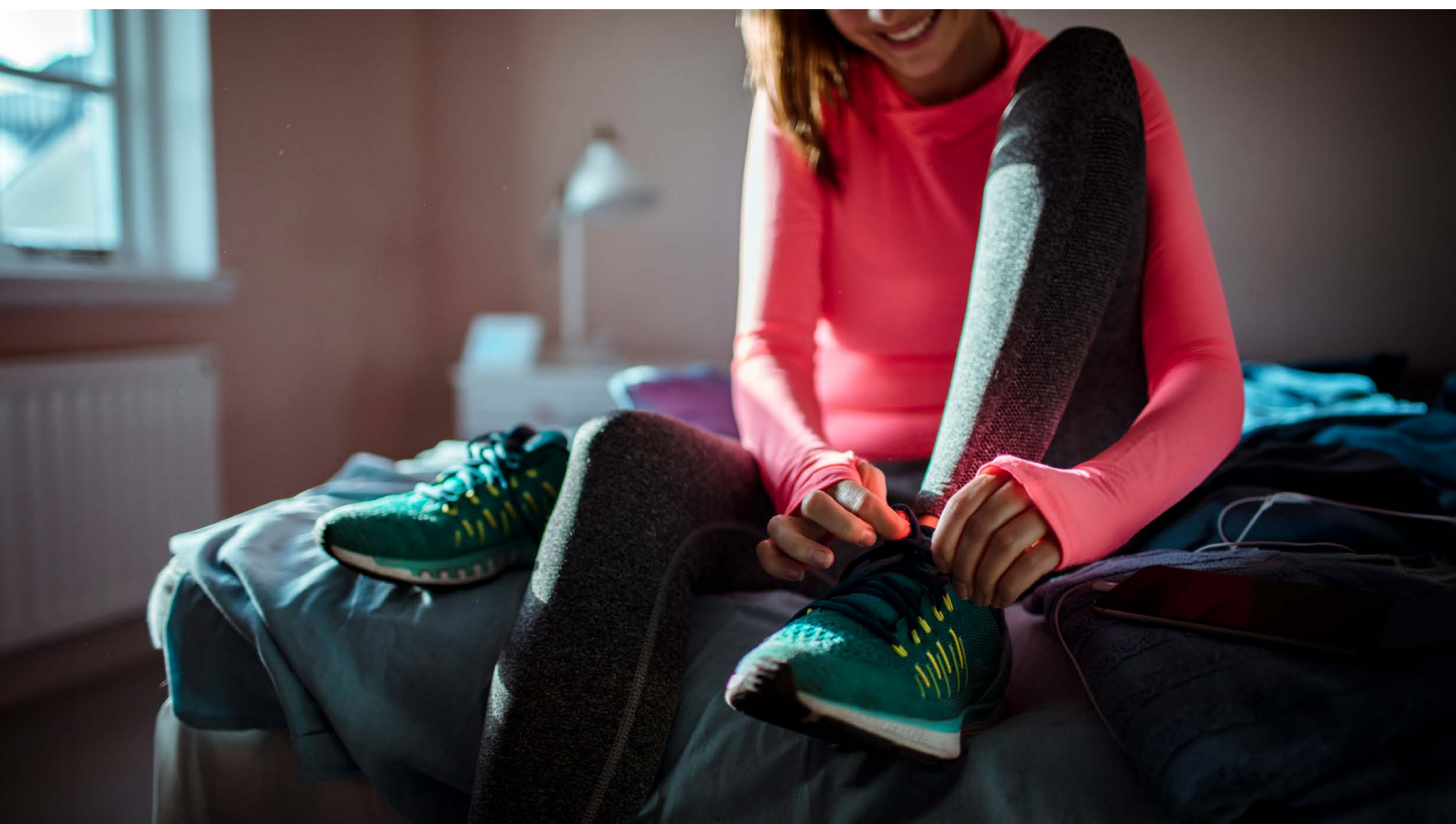
New East Sussex Hub: expansion of our safe housing

We continue to receive more referrals for our safe housing than we are able to offer. We completed the purchase of a new property in East Sussex, purchased through a local church partner this financial year, ready to open in May 2024.

I feel like I can breathe again after these [support work] sessions. It's one of the most helpful things for me. There's something powerful about speaking to someone outside my family and friends. It's such a great support as a bridge in the gap from having had counselling and still needing some practical life support. It's just such a unique offering that Orchards have, that they don't leave you only with counselling, but are investing in your actual ongoing life progress and decisions moving forward, acknowledging that it's not always easy to be a survivor out in the world, offering such helpful tools in how to move through practical struggles, and encouraging and supporting you in your long-term flourishing. (Counselling client)

Referral pool

This year has seen the growth of our referral pool, including NHS referrals to our free counselling service, in addition to a network of charities, outreach services, statutory services and churches. In line with our value of collaboration, we have spent time investing in our partnerships, knowing that this produces the best outcomes for women, and look forward to expanding our networks further as we grow in new areas.



Nurture

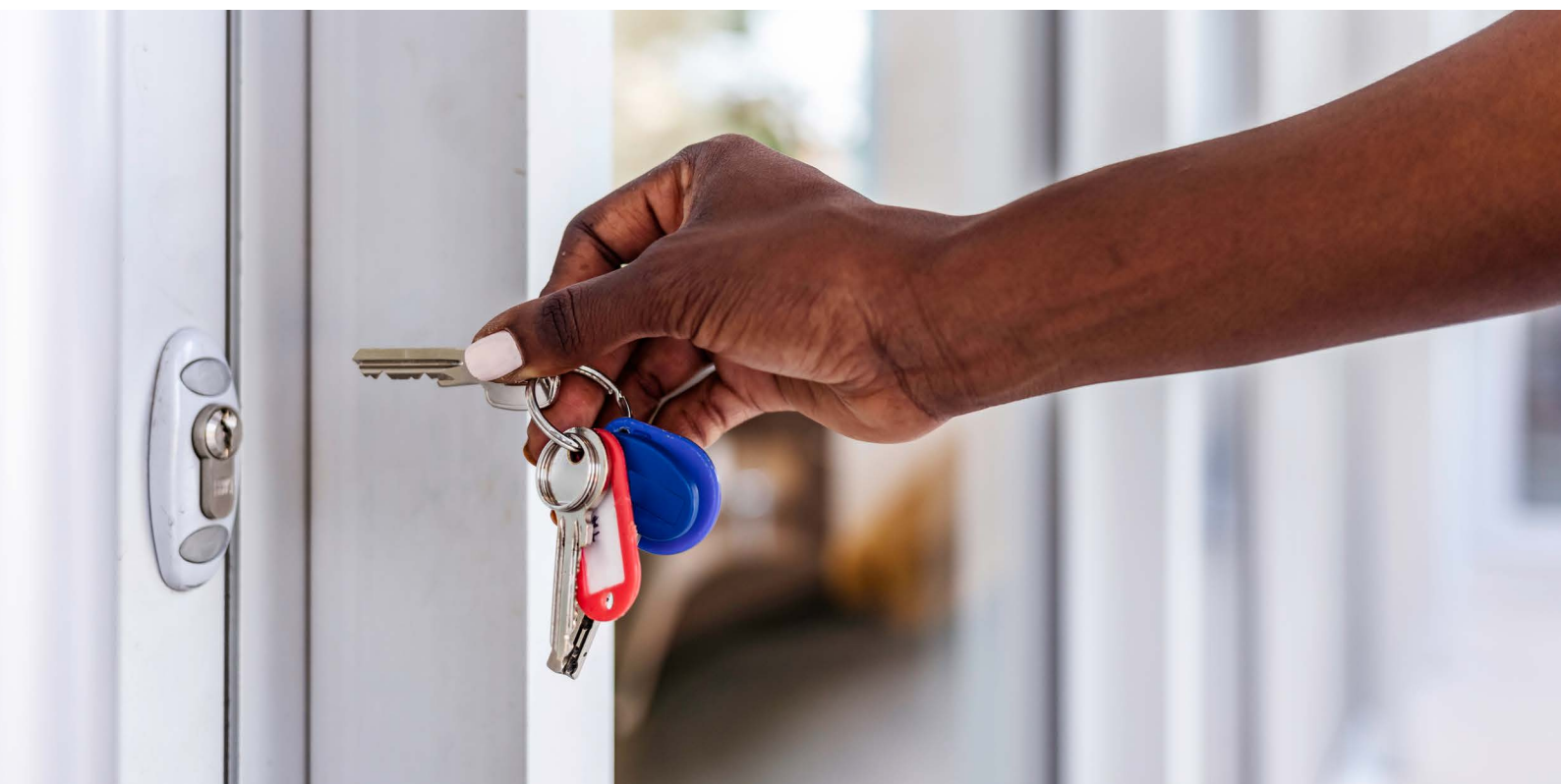
The therapeutic wellbeing programme of events we piloted in 2022-2023 became an embedded part of our service offer in 2023-2024. Monthly Nurture sessions provide safe spaces for women to connect as they share food and learn new skills together. It has been beautiful to see women coming together, building relationships and encouraging one another, even when it might feel tough for them to do so.

Orchards Voices

We are passionate about ensuring the voices of women with lived experience shape our work and that all the women we come alongside have the opportunity to grow in knowing their voices and opinions truly matter. Over the last year, our survivor-led Orchards Voices programme has continued to grow, this has included:

- Regular consultations with women in our housing and resettlement- feeding into case review meetings
- Bi-monthly women's board meetings- where women with lived experience are involved in co-designing our services and feeding into strategic decision-making. This financial year we re-launched the Board and moved to online meetings to enable women to connect from different areas
- Our Orchards Voices team produced another survivor-led video exploring together their prayers for other women in sexually exploitative situations

"The staff at Orchards make me stronger, they encourage me to continue to build myself for the future. For anyone thinking about coming to Orchards, I would say that it will make you stronger and more confident. If you want to have these things, it's important to get involved even if it's hard. Try it and you'll feel good in the end. Orchards is very good for people that have struggled with things, to make you more confident and strong. I've met good people that help me in all the ways. A ten is the best in gymnastics, and that's what I would give Orchards."





Equipping churches to come alongside survivors

We are increasingly seeing a core part of our mission to be to equip local churches to come alongside survivors who choose to connect into their communities. We want to see women feeling accepted and loved by the local church whether they choose to engage in faith-based activities or not. Over the last year we delivered 3 training sessions to church leaders and spoke at 4 Christian ministry events raising awareness of the experiences of survivors of sexual exploitation and how churches can become a safe space for them. We have grown our team of Alongside volunteers from local churches and have developed a bi-monthly training programme for them ready to roll out next year.

"Orchards provides a place for the local Church to help and support women who have been involved in prostitution and those who have been trafficked for sexual purposes. This is an area that many in the Church feel passionately about and want to make a difference and help but don't know how? Orchards provides the training in new skills related to supporting vulnerable women and the ongoing support to do this. It has been wonderful to see women from the local community connected to and supported by women from Hope Church on a regular basis and see relationships form. Working with Orchards gives the local Church greater understanding and confidence in working with women coming out of sexual exploitation and knowledge that we are doing something that will make a lasting impact in the lives of many women." Mark, Church Pastor

100% of participants strongly agreed or agreed that their understanding of sexual exploitation had increased after the session

66% of participants strongly agreed or agreed their attitudes towards women who had experienced sexual exploitation had changed as a result of the session.

"we need to do more to make sure anyone from an exploited background is made welcome in church and not just at Sunday meetings." Workshop participant

Strengthening our operations; preparing for growth

Cinnamon

We were really honoured to be finalists at the Cinnamon Network final in November 2023. We are now joining a host of other wonderful projects on the two-year Incubator final as we work towards our longer-term vision of creating multiple safe housing and counselling hubs embedded in local churches across the UK. Our Co-Directors are now receiving regular coaching from the Cinnamon team and attended a 3-day retreat back in January with other participants.

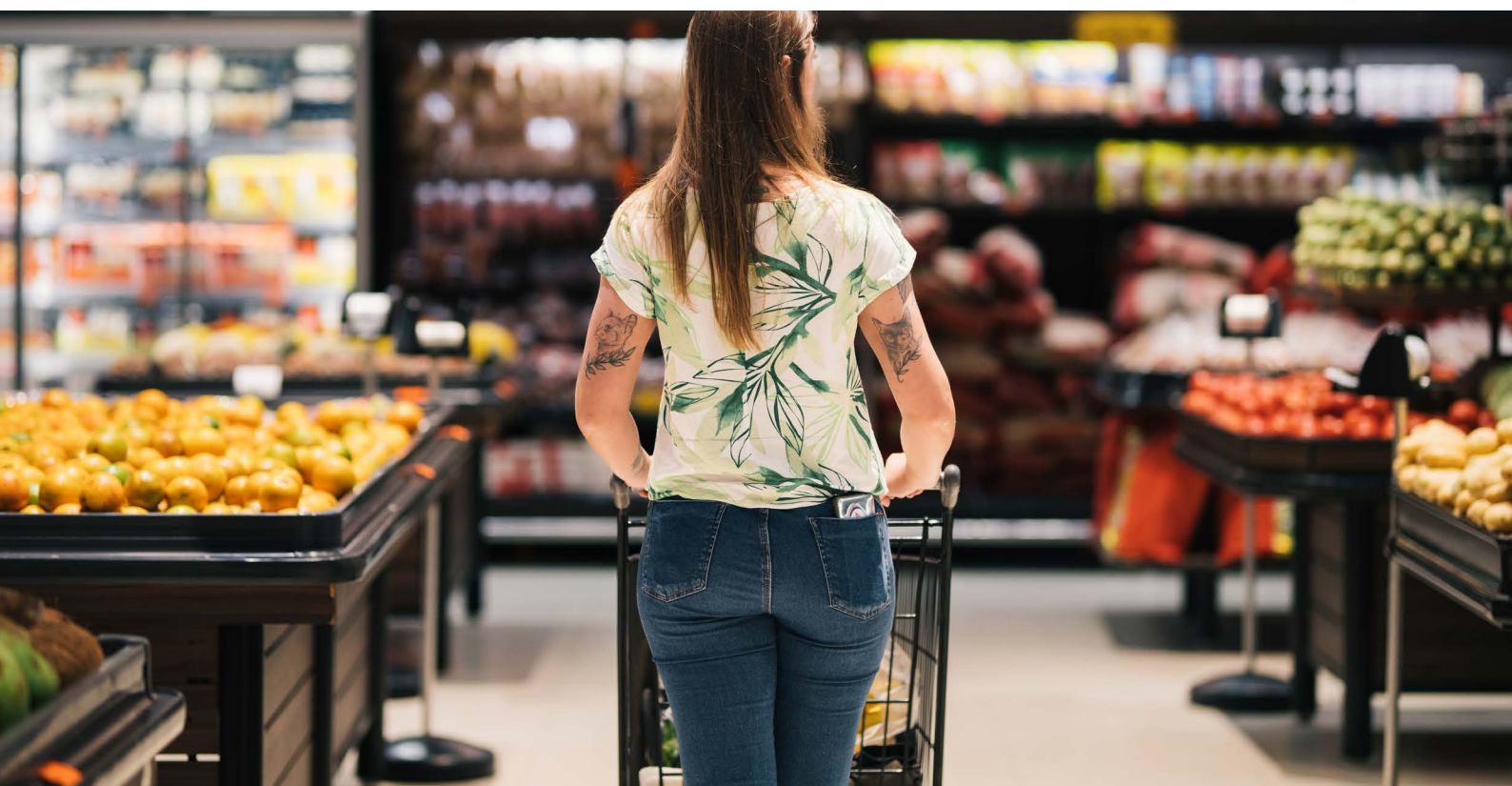
Team

As we have grown from one site to three over the last year, strengthening our team has been vital. During this period, we welcomed a new Operations Manager and a new East Sussex-based Support Worker. We have invested time in support and training for team to ensure we continue to offer a high level of care to women as we expand. This has included a regular team retreat, individual retreat days and clinical supervision for each staff member.

Financial sustainability

Our income increased by 40% since the last financial year. We continue to increase our sustainability, focusing on diversifying our income to increase our long-term sustainability through

- continuing to apply to grants and trusts
- improving our stewardship of regular and major donors
- carrying out a review of our digital communications
- annual digital campaign we exceeded our target of £20, 000 at the Big Give Christmas campaign
- introducing community fundraising in preparation for the next financial year



Next Steps 2023-24:

Reaching More Women Across Three Hubs

As we look back on the last 6 years, we give thanks for each and every woman we have come alongside. We hold in mind the image of an Orchard at the end of this financial year; a mixture of well-established trees and seedlings, and a sense of privilege at being part of nurturing and tending the soil for each woman to grow at her own pace. We know that the need is great, and our vision is to expand Orchards and hold space for more women as we grow, without compromising on the professionalism and integrity of the support we offer.

Through our referral data, our ongoing support for women and consultation with delivery partners, we have seen an increase of women in 'survival sex' situations to avoid homelessness; women selling sex for the first time, being unable to leave or contemplating returning to the sex industry or violent relationships to pay their rent or cover basic needs. We are also seeing instances of landlords exploiting women in poverty through demanding 'sex for rent'. The situation is particularly acute for women without recourse to public funds who have limited support networks.

Over the past year, we have spent time refining our service model to ensure it meets this growing need. This has involved a co-design process within our survivor-led Women's Board and consultation with staff, volunteers and delivery partners. We have also developed and tested a model for equipping churches to appropriately support women who choose to connect into their communities; we replicated this through opening a new therapeutic wellbeing hub in East London in June 2023 and we are now preparing to open a new safe housing hub in East Sussex in April 2024, alongside our existing South London safe housing and support hub.

Our next 3-year strategy (April 2024 to March 2027) will be focused on strengthening our three hubs. We will test the replicability of our model whilst preparing for further growth and long-term sustainability, focusing on the following three strategic priorities:

- 1. Deepen the quality of support for each individual woman as we grow**
- 2. Develop and test the replicability of our church hub model**
- 3. Build our core capabilities**

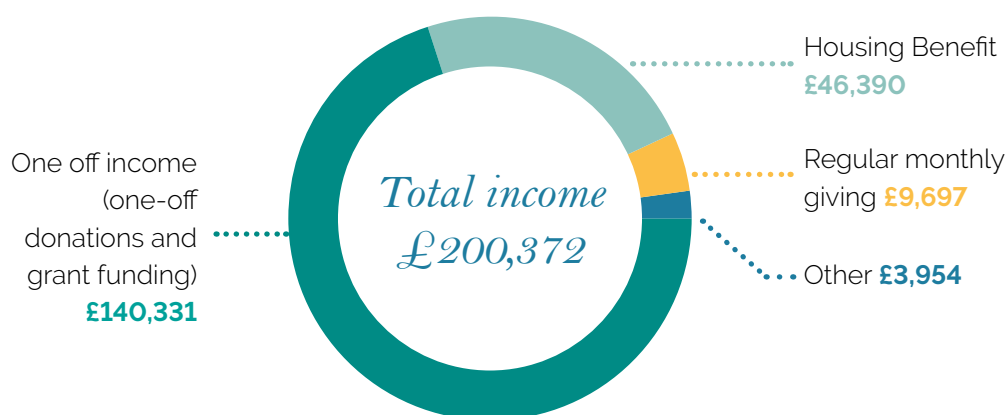
From Sept 24-August 25, with your support we will deliver:

- 2** new one-bedroom safe properties opened in East Sussex (taking the overall total to **4** properties)
- 4** women housed
- 4** women supported in resettlement
- 196** support work sessions delivered
- 480** free counselling sessions to **26** women (**6** women accessing sessions with an interpreter): online or in-person with our BACP registered therapists
- 8** women receiving support from a trained Alongside Volunteer (Befriender) from a network of local churches
- 10** churches engaged with our work, from different denominations
- 15** Nurture therapeutic wellbeing events held in **2** locations, an opportunity for women to invest in their own wellbeing and build positive relationships
- 6** women's board meetings held; **6** consultations held per year with each housing client providing opportunities for women to grow in knowing their voices and opinions matter.

Financial Review

Income

The overall income for this financial period was £200,372 (2023 £142,725). This includes regular monthly giving, one-off donations and grant funding, as well as Housing Benefit payments.



Income increased by 40% from the previous year with the major growth coming as restricted funds and housing benefit.

Expenditure

Total expenditure for this financial year was £ 162,762. This is an increase from the previous financial period of 55% (2023 £104,699).

At the end of the year reserves stood at £100,154 (2023 £62,544) of which £57,664 was restricted (2023 £34,198).

The growth in expenditure mirrors the growth in the organisation and is primarily driven by the following:

i) Staffing

Orchards continues to employ two Co-Directors who increased their capacity this year to 4 days per week, alongside 2 counsellors and one support worker. Over the period, Orchards grew its staff capacity to employ a finance and operations manager, a further support worker and a fundraising and communications manager.

ii) Property Costs

Orchards continued with 2 properties throughout this year in London. Housing Benefit for payments for both flats covers some of the ongoing rental and utilities bills, although Orchards covers the remaining bills and maintenance costs through unrestricted funds. Set-up costs were covered by grant funding. At the end of the year a further property in East Sussex was identified with setting up costs incurred this year and a new resident expected in the 1st months of next year.

iii) Operational Costs

This includes fundraising costs, membership fees and admin costs.

Cost for overheads remain very low because of the exceptional support Orchards get from a wide range of volunteers and from Beacon Church who generously allow use of their premises. The Trustees would like to record their gratitude for this support which cannot be quantified and therefore is not included in these accounts.

Reserves Policy

The Trustees review the Reserves Policy annually. In recognition of the nature of our work and our size, it is the policy of Orchards to hold reserves to cover three months' operational costs, based on the annual budget. This is to ensure that women we are supporting are not left homeless in the event of a funding deficit and that we would have sufficient time to support them into alternative accommodation should the need arise. The Trustees aim to ensure that Orchards will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily. The analysis of free reserves of £42,490 (2023 £28,346) is shown in Note 11 to the accounts. All unrestricted funds are currently free reserves and are represented by net current assets. The calculation of the maximum level of 3 months operational costs (including costs currently funded by restricted funds) is £40,209 (2023 £25,580) so is covered by the available reserves.

Public Benefit

Orchards acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how Orchards has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities Orchards should undertake.



Trustee declaration

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

N. Partridge

Date 10/10/2024



Statement of Financial Activities for the year ended 31st March 2024

INCOMING RESOURCES	Note	Unrestricted Funds 2023/24	Restricted Funds 2023/24	Total 2023/24	Unrestricted Funds 2022/23	Restricted Funds 2022/23	Total 2022/23
		£	£	£	£	£	£
Incoming Resources from Generated Funds							
Donations, Grants & Legacies	2	59,256	94,726	153,982	57,159	60,314	117,473
Charitable Activities	2b	-	46,390	46,390	-	25,252	25,252
TOTAL INCOMING RESOURCES		59,256	141,116	200,372	57,159	85,566	142,725
RESOURCES EXPENDED							
Costs of Generating Funds							
Cost of Charitable Activities	3	43,615	117,662	160,937	31,398	70,922	102,320
Activities for Generating Funds	3b	625	-	625	1,629	-	1,629
Governance Costs	3c	1,200	-	1,200	750	-	750
TOTAL RESOURCES EXPENDED		45,140	117,662	162,762	33,777	70,922	104,699
NET INCOMING (OUTGOING) RESOURCES		14,116	23,494	37,610	23,382	14,644	38,026
Funds Brought Forward		28,346	34,198	62,544	4,964	19,554	24,518
Transfer between funds		28	(28)				
TOTAL FUNDS CARRIED FORWARD		42,490	57,664	100,154	28,346	34,198	62,544

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing. The notes on pages 20 to 29 form part of these financial statements.

Balance Sheet - As at 31st March 2024

	Note	Unrestricted Funds	Restricted Funds	Total 31-Mar-24	Total 31-Mar-24
		£	£	£	£
FIXED ASSETS					
Tangible Assets	1	-	-	-	-
Investments	5	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	7	583	-	583	567
Cash at Bank and in Hand	6	46,537	57,664	104,201	64,925
Total Current Assets		47,120	57,664	104,784	65,492
Creditors: Amounts due	8	4,630	-	4,630	2,948
NET CURRENT ASSETS		42,490	57,664	100,154	62,544
TOTAL ASSETS less current liabilities		42,490	57,664	100,154	62,544
Creditors: Amounts falling due in more than one year	8a				
NET ASSETS		42,490	57,664	100,154	62,544
FUNDS OF THE CHARITY					
General Funds		42,490	-	42,490	28,346
Restricted Funds		-	57,664	57,664	34,198
Total Funds		42,490	57,664	100,154	62,544

Approved by the Trustees on 10/10/2024

Signed on their behalf by Trustee N. Partridge

Printed Name: N. Partridge

Notes to the financial statements for the year ended 31st march 2024

Accounting Policies

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

These financial statements are prepared on a going concern basis, under the historical cost convention (as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities).

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view', the principles adopted in the preparation of the financial statements are set out below.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustee's report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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1. Tangible fixed assets

The CIO held no tangible fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : None

31st March 2022 : None

2. Incoming Resource

a) Donations, Grants & Legacies	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
Donations and Gifts	57,886	92,142	150,028	114,759
Gift Aid Tax	1,370	2,584	3,954	2,714
	59,256	94,726	153,982	117,473

b) Charitable Activities				
Housing Income	c	46,390	46,390	25,252
	-	46,390	46,390	25,252

c) Investment Income				
Interest	-	-	-	-
	-	-	-	-

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2023/24 £
a) Cost of Charitable Activities				
Advertising & Publicity	1,060	-	1,060	1,201
Client Costs	553	2,201	2,754	669
Consultancy Fees	2,375	-	2,375	-
Consulting Fees	3,633	303	3,936	1,250
Flat Costs	-	37,048	37,048	28,461
Insurance Costs	1,274	-	1,274	807
Licenses & Subscriptions	2,551	5,371	7,922	437
Office Costs	1,726	417	2,143	1,706
Sessional Support	-	-	-	4,741
Staff Costs	27,334	71,029	98,363	60,486
Staff Expenses	994	257	1,251	535
Staff Supervision & Training	1,711	896	2,607	1,779
Travel & Subsistence	104	100	204	248
	43,315	117,622	160,937	102,320

b) Activities for Generating Funds				
Fundraising Costs	625	-	625	1,629
3	625	-	625	1,629

c) Governance Costs				
Independent Examiners Fees 8	1,200	-	1,200	750
	1,200	-	1,200	750

Orchards receives free office space provided by two of our partner churches. Our principal office base has been provided since 2018 and the second counselling space has been provided since June 2023. The value of these donated spaces cannot currently be reasonably quantified so no value is included in these accounts.

4 Restricted Funds

CURRENT FINANCIAL PERIOD

The following shows our restricted funds by funder and fund restrictions:	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
Boulton Cottage Homes Trust – counselling and support work	-	4,000	4,000	-	-
Benefact Trust – core costs	-	10,433	10,433	-	-
Big Give Campaign Fund – hub running costs	5,850	24,293	12,999	-	17,144
Church Welfare Association – support work	2,386	3,000	5,079	-	307
Fifty-Four Two – void housing spaces	10,000	-	727	-	9,273
Good News Evangelical Mission – core costs	-	7,000	7,000	-	-
Gift Aid	28	-	-	(28)	-
Housing Fund – housing costs	10,463	46,390	34,496	-	22,357
Joseph Rank Trust – core costs*	5,371	-	5,371	-	-
Maurice & Hilda Laing Charitable Trust – housing set up and staff laptops	-	5,000	417	-	4,583
MOPAC – housing and support costs	-	30,000	30,000	-	-
Norman Whiteley Trust – counselling costs	-	2,000	2,000	-	-
Rank Foundation Pebbles – hub set-up costs	-	4,000	-	-	4,000
Souter Charitable Trust – Support Work	-	5,000	5,000	-	-
Staff Wellbeing Fund – staff wellbeing	100	-	100	-	-
	34,198	141,116	117,622	(28)	57,664



PREVIOUS FINANCIAL PERIOD

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
All Churches Fund – flat set up costs	2,274	-	2,274	-	-
Barnabas – core costs	400	-	400	-	-
Benefact Trust – core costs	-	6,750	6,750	-	-
Big Give Campaign Fund – counselling and support work	-	12,018	6,168	-	5,850
Church Welfare Association – core costs	-	3,000	614	-	2,386
Church Welfare Association 2 – Voices	942	-	942	-	-
Fifty-Four Two – void spaces	-	10,000	-	-	10,000
Flat Setup Fund	2,000	-	2,000	-	-
GEM Grant Fund 2 – support work	2,481	-	2,481	-	-
Gift Aid Fund	28	-	-	-	28
Green Pastures – staff laptops	97	-	97	-	-
The Hobson Charity – security alarm	-	546	546	-	-
Housing Fund	11,232	25,252	26,021	-	10,463
Joseph Rank Trust – core costs	-	20,000	14,629	-	5,371
Norman Whiteley Trust – counselling	-	1,000	1,000	-	-
SMB Charitable Trust – counselling	-	2,000	2,000	-	-
Souter Charitable Trust – support work	-	5,000	5,000	-	-
Staff Wellbeing Fund – staff wellbeing	100	-	-	-	100
	19,554	85,566	70,922		34,198

*Please note that the renewal of this multi-year grant from Joseph Rank Foundation (£15,000) is reported as unrestricted this year. This decision to make this change from the last financial year was made as the funds are attributable to core costs.

The restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

5. Investments

The CIO held no fixed asset investments during this or the previous financial period.

6. Cash at Bank and in Hand

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cash at Bank & in Hand	46,537	57,664	104,201	64,925
	46,537	57,664	104,201	64,925

7. Debtors and Prepayments

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Sundry Debtors	583	-	583	567
	583	-	583	567

8. Creditors: Amounts Falling Due Within One Year

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiners Fees	1,200	-	1,200	750
PAYE & N.I	3,430	-	3,430	1,544
Pension Contributions	-	-	-	654
	4,630	-	4,630	2,948

a. Creditors: Amounts Falling Due in More Than One Year

The CIO held no long-term liabilities during this or the previous financial period.

b. Net Assets Between Funds

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	42,490	57,664	100,154	62,544
Long Term Liabilities	-	-	-	-
	42,490	57,664	100,154	62,544

9. Operating Lease Commitments

Orchards currently has two operating leases for safe properties. The minimum amount payable (until the next break clause and ignoring the potential impact of future rent reviews) in respect of this lease is as follows:

Payments falling due:	2024 £	2023 £
Within one year	22,800	22,800
	-	-
Between one and five years	67,200	90,000
	-	-
After five years	0	0

During the year the charity was charged £22,800 (2023 £12,800) for its operating leases.

10. Staff Costs and Numbers

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Wages, Salaries & Fees	94,695	56,400
Employer's National Insurance Costs	828	2,316
Pension Contributions	2,841	1,770
	98,364	60,486

The Full time equivalent of these staff is 4.16 (2023 3.16).

The total amount paid to key management personnel for their services to the charity during the period was £58,672 (2023 £35,447).

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2023 None). During the year employer's pension contributions totalling £2841.43 (2023 £1770.34) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023 £654).

11. Transactions With Related Parties

During the year the charity:

- a) received donations totalling £192.96 (2023 £575) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £0 (2023 £0) to trustees.

There have been no other transactions with related parties during the year.

12. Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. Events since the year end

Orchards entered into a new lease for an additional safe property in May 2024, committing to £1,250pcm.



Independent Examiner's Report to the Trustees of Orchards ('the charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2024 on pages 18 to 29, which have been prepared on the basis of the accounting policies set out on pages 20 to 22.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Lisa Darby

Lisa Darby FCA

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 23 October 2024