

## **Westmorland Damson Association.**

### **Trustees' Annual Report - Year ended 31 December 2022**

#### **TRUSTEES**

The Trustees who served during the year were:

Mark Basey-Fisher – Chair

Angela Slater - Secretary

Hilary Fitch – Membership Secretary

Peter Hensman – Treasurer

Andrew Griffiths (appointed 15 February 2022)

Desmond Holmes

Simon Patterson

Rebecca Patterson (appointed 5 October 2022)

Hartley Trotter

Adam Walker

#### **STRUCTURE AND GOVERNANCE**

The Westmorland Damson Association is a Charitable Incorporated Organisation (CIO) operating under a constitution approved by the Charity Commission and adopted on 7 June 2021. Membership of the Association is open to anyone who supports the objectives of the Association. The day-to-day affairs are managed by an Executive Committee comprising Chairman, Vice-Chairman, Secretary, Treasurer and up to 6 other members who are appointed each year at the Annual General Meeting. The assets and liability of Charity No 1194710 (also called the Westmorland Damson Association) were transferred to the new CIO on 1 January 2022 and it began operation on that date.

The Association can be contacted at Ingilnook, Charney Well Lane, Grange over Sands, Cumbria, LA11 6DB.

#### **OBJECTIVES AND ACTIVITIES**

The Westmorland Damson Association seeks to enhance the economy and landscape of traditional damson growing in Cumbria by supporting the growing, picking and use of Westmorland damsons. The objectives of the Association are:

- To encourage, for the benefit of the public, the conservation and protection of damson orchards and the preservation of their genetic biodiversity, landscape and heritage value in Cumbria, including by planting and creating more damson orchards.
- To advance the education of the public in the growing, cultivation, preservation and use of the Westmorland damson variety common in Cumbria.

To pursue these objectives, the Association:

1. Organises an Annual Damson Day in April every year. This public event provides opportunities for those attending to learn about the history and techniques of damson growing in the area, to purchase damson trees for planting and to buy and sell damson-based and other local products.
2. Encourages the growing, picking and use of damsons by buying in damsons from growers at harvest-time, freezing them and then selling them to those requiring them throughout the year.
3. Encourages the planting of new damson orchards through its Orchard Grant Scheme and the supply of damson suckers.
4. Promotes the growing and use of damsons by providing advice to members and the public through the circulation of newsletters and other publications and by attending local agricultural shows.

By pursuing these objectives, the Trustees continue to give due regard to the Charity Commission's guidance on public benefit.

## ACHIEVEMENTS IN 2022

A potential new site for Damson Day was located during 2021. Sadly, because of Covid-related delays, it could not be made ready for the 2022 Damson Day which had to be cancelled. This meant that a key feature of the Association's work to promote damsons and damson growing in Westmorland was lost. The Trustees are committed to holding Damson Day and will continue to look for a suitable site.

The 2022 damson crop was much better than 2021 although it was still patchy with some orchards being affected by frosts. The Association agreed to purchase 1455 kg from 17 growers. Disappointingly demand remained well down on pre-pandemic levels, especially from the larger buyers. Sales of damsons amounted to only 540 kg leaving a stock at 31 December 2022 of approximately 2795 kg.

The arrangements for the storage and sale of damsons in collaboration with Witherslack Estate continued to work well.

There were no applications for orchard grants during the year. The Association responded to a number of requests for damson suckers to enable new planting.

Two stalls were organised at the Westmorland County Show. Both raised the profile of damsons and their use, one through displaying the Association's archive and giving advice on damson growing and the other, in the food marquee, by selling fresh and frozen damsons.

## FINANCIAL REVIEW

As a result of the low level of damson sales and the lack of any income from Damson Day, the Association made a loss of £2863 in the year. However, a balance of £35818 remained in unrestricted funds at 31 December 2022.

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that cash reserves required would be of the order of £20,000. Reserves are currently slightly in excess of this level which the Trustees believe to be prudent in view of the extra costs that are likely to be incurred in establishing a new site for Damson Day.

Approved by the Trustees on 21 March 2023.

A handwritten signature in black ink, appearing to read 'M. Basey-Fisher', written in a cursive style.

M. Basey-Fisher  
Chairman

**WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)**  
**Financial Statements for the year ending 31st December 2022**

**STATEMENT OF FINANCIAL ACTIVITY**

	<u>Notes</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<b>INCOMING RESOURCES (all unrestricted)</b>					
<b>Donations and grants</b>					
Membership subscriptions		584.00		675.00	
Gift Aid Tax recovered		96.13		103.59	
Donations received		<u>0.98</u>		<u>50.00</u>	
			681.11		828.59
<b>Charitable Activities</b>					
<b><u>Damson Day</u></b>					
<b>Receipts</b>					
Sponsorship and donations		0.00		0.00	
Displays and stalls		0.00		0.00	
Gate and walks		<u>0.00</u>		<u>0.00</u>	
		0.00		0.00	
<b>Expenditure</b>					
Setting -up		0.00		0.00	
Advertising and printing		0.00		0.00	
Entertainment		0.00		0.00	
General		<u>0.00</u>		<u>0.00</u>	
		0.00		0.00	
<b>Net incoming resources from Damson Day</b>			0.00		0.00
<b><u>Sale of Damsons</u></b>					
Sales		<u>2,214.00</u>		<u>2,067.30</u>	
Cost of sales	2	1,557.80		1,280.80	
Storage costs		1,543.28		1,152.88	
Other sales costs		708.06		0.00	
Depreciation of cold store		<u>732.00</u>		<u>732.00</u>	
		4,541.14		3,165.68	
<b>Net incoming resources from Sale of Damsons</b>			-2,327.14		-1,098.38
<b>Interest on cash balances</b>		<u>199.34</u>		<u>71.83</u>	
<b>Total Incoming Resources</b>		<u>-1,446.69</u>		<u>-197.96</u>	

**WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)**  
**Financial Statements for the year ending 31st December 2022**

**STATEMENT OF FINANCIAL ACTIVITY (continued)**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable expenditure</b>			
Orchard Grant Scheme for regeneration of Westmorland damson orchards		0.00	120.00
<b>Management &amp; Administration Costs</b>			
Establishment & other costs	3	1,410.23	1,500.13
Staff Costs - Honoraria		0.00	0.00
		<u>1,410.23</u>	<u>1,500.13</u>
<b>Total Resources Expended</b>		<u>1,410.23</u>	<u>1,620.13</u>
<b>Net Movement in Funds for the year</b>		-2,856.92	-1,818.09
Fund Balances at 1st January 2021		38,681.29	40,499.38
<b>Fund Balances at 31st December 2021</b>		<u>35,824.37</u>	<u>38,681.29</u>

**BALANCE SHEET at 31st DECEMBER 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
<b>Fixed Assets</b>			
Share of cold store	4	5124.00	5,856.00
Investments at cost, less provision for write down	5	0.00	0.00
		<u>5,124.00</u>	<u>5,856.00</u>
<b>Current Assets</b>			
Stock of damsons	2	7,452.00	4,986.00
Debtors & Prepayments	6	96.13	103.59
Bank and cash balances	7	23,357.24	27,940.70
		<u>30,905.37</u>	<u>33,030.29</u>
<b>Less Creditors and advance receipts</b>	8	<u>205.00</u>	<u>205.00</u>
<b>Net Current Assets</b>		<u>30,700.37</u>	<u>32,825.29</u>
<b>Total Net Assets</b>		<u>35,824.37</u>	<u>38,681.29</u>
<b>Funds of the Charity</b>			
Unrestricted funds	10	<u>35,824.37</u>	<u>38,681.29</u>

The attached notes form part of these financial statements.

Signed on behalf of the Trustees:

M Basey Fisher

PRW Hensman

Date: 1 August 2023



**WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)**  
**Financial Statements for the year ending 31st December 2022**

**NOTES TO THE ACCOUNTS**

**1. Basis of Accounts**

The Westmorland Damson Association Charitable Trust (Charity No. 1134749) was closed on 31 December 2022 and a new Charitable Incorporated Organisation (Charity No 1194710), also called the Westmorland Damson Association, began operations on 1 January 2023. The assets and liability of the Trust were transferred to the Charitable Incorporated Organisation on 31 December 2022. The 2021 comparatives shown in these Financial Statements relate to the previous Charity and are for information only.

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
<b>2. Sale of damsons - cost of sales</b>		
Opening stock	4986.00	4150.00
Purchases	4023.80	2116.80
	<u>9009.80</u>	<u>6266.80</u>
Closing stock	7452.00	4986.00
Cost of sales	<u>1557.80</u>	<u>1280.80</u>
Stocks are valued at cost or realisable value, if lower .		
<b>3. Establishment and other costs</b>		
Insurance - Stock, buildings, cash in transit	1069.50	1003.45
Accounts Inspection	240.00	300.00
Website	35.99	0.00
Miscellaneous	64.74	196.68
	<u>1410.23</u>	<u>1303.45</u>
<b>4. Fixed Assets</b>		
50% share of Cold Store	7320.00	7320.00
Less Accumulated Depreciation	2196.00	1464.00
	<u>5124.00</u>	<u>5856.00</u>
Depreciation is charged to write off the cold store over 10 years		
<b>5.. Investment Assets</b>		
Shares in the Witherslack Community Shop, at cost.	5,000.00	5,000.00
Less provision for write down	-5,000.00	-5,000.00
	<u>0.00</u>	<u>0.00</u>
<b>6. Debtors</b>		
Gift Aid Claimable	<u>96.13</u>	<u>103.59</u>
<b>7.. Bank and cash balances</b>		
Barclays Bank	2,562.47	7,345.27
Skipton Building Society	20,794.77	20,595.43
Cash in Hand	0.00	0.00
	<u>23,357.24</u>	<u>27,940.70</u>
<b>8. Creditors and advanced receipts</b>		
Stall deposits carried forward	<u>205.00</u>	<u>205.00</u>

**9. Trustees and related parties**

No fees or expenses were paid to Trustees in the years ending 31st December 2022 or 2021

**10. Reserves**

The Trustees aim to hold sufficient cash reserves to enable them to fund both a Damson Day and the purchase of a year's damson crop. They estimate that the reserves required would be of the order of £20,000. Reserves are currently in excess of this level which the Trustees believe to be prudent in view of the extra costs that are likely to be incurred in establishing a new site for Damson Day.

**Independent Examiner's report on the accounts  
to the Trustees of the Westmorland Damson Association**

I report on the accounts of the Westmorland Damson Association for the year ended 31 December 2022, which are set out over 5 pages.

**Respective responsibilities of trustee and examiner**

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustee concerning any such matters. The procedures undertaken do not provide as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act other than the need to apply the Charities SORP (FRSSE).

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Redhead Accountancy Ltd**  
Chartered Accountants  
2 Market Street  
Broughton-in-Furness  
Cumbria  
LA20 6HP

*S. Turner*

04 July 2023