

Westmorland Damson Association.

Trustees' Annual Report - Year ended 31 December 2023

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
Desmond Holmes
Simon Patterson
Rebecca Patterson
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 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 areas 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 2023

Throughout 2022 the Trustees continued their search for a suitable site in the Lyth Valley or Winster valleys on which to hold Damson Day. Sadly nothing suitable could be located and they were forced once again to cancel plans to hold Damson Day in April 2023. This meant that a key feature of the Association's work to promote damsons and damson growing in Westmorland was lost. In 2023 the Trustees decided to give preference to certainty over their preference for a Lyth Valley site and began planning to hold the event out of the valley at the Westmorland Show ground. Damson Day 2024 will be held on 13 April.

The 2023 damson crop was again reduced by late frosts at blossom time although the effect was patchy with some orchards being affected and others fruiting well. The Association agreed to purchase 1194 kg from 14 growers. The Trustees continued to look for new customers for frozen damsons and were pleased that demand recovered considerably from the low points of previous years with sales amounting to 1250 kg leaving a stock at 31 December 2023 of approximately 2700 kg.

The sale of fresh damsons at harvest time was also investigated as a way of increasing demand and reducing the quantity needing to be frozen. An arrangement was made to deliver fresh damsons direct to Booths South Lakeland supermarkets. The volume sold in this way was disappointingly small but it is an outlet that could be developed in future years.

Frozen damsons continue to be stored and sold from Halecat on the Witherslack Estate and the Trustees are grateful to Witherslack Orchards for their assistance with this.

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 again 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 frozen damsons.

FINANCIAL REVIEW

With the improved level of damson sales the deficit for the year was reduced to £1470 (2022 £2857). The balance in unrestricted funds at 31 December 2023 was £34354.

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. At £22853 they were slightly in excess of this level at 31 December 2023. The Trustees believe this to be prudent in view of the uncertainties and possible extra costs that are may be incurred in holding Damson Day at the County Show ground.

Approved by the Trustees on 8th May 2024.



M. Basey-Fisher
Chairman

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2023

STATEMENT OF FINANCIAL ACTIVITY

	Notes	<u>2023</u>		<u>2022</u>	
		£	£	£	£
INCOMING RESOURCES (all unrestricted)					
Donations and grants					
Membership subscriptions		604.00		584.00	
Gift Aid Tax recovered		99.21		96.13	
Donations received		<u>0.00</u>		<u>0.98</u>	
			703.21		681.11
Charitable Activities					
<u>Damson Day</u>					
Receipts					
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	
Expenditure					
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	
Net incoming resources from Damson Day			0.00		0.00
<u>Sale of Damsons</u>					
Sales		<u>5,393.00</u>		<u>2,214.00</u>	
Cost of sales	1	3,678.60		1,557.80	
Storage costs		1,633.60		1,543.28	
Other sales costs		657.25		708.06	
Depreciation of cold store		<u>732.00</u>		<u>732.00</u>	
		6,701.45		4,541.14	
Net incoming resources from Sale of Damsons			-1,308.45		-2,327.14
Interest on cash balances			<u>619.12</u>		<u>199.34</u>
Total Incoming Resources			<u>13.88</u>		<u>-1,446.69</u>

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2023

STATEMENT OF FINANCIAL ACTIVITY (continued)

	<u>Notes</u>	<u>2023</u>		<u>2022</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
RESOURCES EXPENDED					
Charitable expenditure					
Orchard Grant Scheme for regeneration of Westmorland damson orchards			0.00		0.00
Management & Administration Costs					
Establishment & other costs	2	1,483.67		1,410.23	
Staff Costs - Honoraria		<u>0.00</u>		<u>0.00</u>	
		1,483.67		1,410.23	
Total Resources Expended		<u>1,483.67</u>		<u>1,410.23</u>	
Net Movement in Funds for the year		-1,469.79		-2,856.92	
Fund Balances at 1st January 2022		<u>35,824.37</u>		<u>38,681.29</u>	
Fund Balances at 31st December 2022		<u>34,354.58</u>		<u>35,824.37</u>	

BALANCE SHEET at 31st DECEMBER 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
Fixed Assets			
Share of cold store	3	4392.00	5124.00
Investments at cost, less provision for write down	4	<u>0.00</u>	<u>0.00</u>
		4,392.00	5,124.00
Current Assets			
Stock of damsons	1	7,215.00	7,452.00
Debtors & Prepayments	5	99.21	96.13
Bank and cash balances	6	<u>22,853.37</u>	<u>23,357.24</u>
		30,167.58	30,905.37
Less Creditors and advance receipts	7	<u>205.00</u>	<u>205.00</u>
Net Current Assets		29,962.58	30,700.37
Total Net Assets		<u>34,354.58</u>	<u>35,824.37</u>
Funds of the Charity			
Unrestricted funds	9	<u>34,354.58</u>	<u>35,824.37</u>

The attached notes form part of these financial statements.

Signed on behalf of the Trustees:

M Basey Fisher

PRW Hensman

Date: 8th May 2024

Mark Basey Fisher
PRW Hensman

WESTMORLAND DAMSON ASSOCIATION CHARITY (No 1194710)
Financial Statements for the year ending 31st December 2023

NOTES TO THE ACCOUNTS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
1. Sale of damsons - cost of sales		
Opening stock	7452.00	4986.00
Purchases	3441.60	4023.80
	<u>10893.60</u>	<u>9009.80</u>
Closing stock	7215.00	7452.00
Cost of sales	<u>3678.60</u>	<u>1557.80</u>
Stocks are valued at cost or realisable value, if lower .		
2. Establishment and other costs		
Insurance - Stock, buildings, cash in transit	1087.67	1069.50
Accounts Inspection	210.00	240.00
Website	0.00	35.99
Miscellaneous	186.00	64.74
	<u>1483.67</u>	<u>1410.23</u>
3. Fixed Assets		
50% share of Cold Store	7320.00	7320.00
Less Accumulated Depreciation	2928.00	2196.00
	<u>4392.00</u>	<u>5124.00</u>
Depreciation is charged to write off the cold store over 10 years		
4. Investment Assets		
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>
5. Debtors		
Gift Aid Claimable	<u>99.21</u>	<u>96.13</u>
6. Bank and cash balances		
Barclays Bank	1,439.48	2,562.47
Skipton Building Society	21,413.89	20,794.77
Cash in Hand	0.00	0.00
	<u>22,853.37</u>	<u>23,357.24</u>
7. Creditors and advanced receipts		
Stall deposits carried forward	<u>205.00</u>	<u>205.00</u>
8. Trustees and related parties		
Expenses of £100 were paid to one trustee in 2023 (2022 £nil)		
9. 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 cash reserves required would be of the order of £20,000. At 31 December 2023, they were slightly in excess of this level. The Trustees believe this to be prudent in view of the uncertainties and possible extra costs that may be incurred in holding Damson Day at the County Showground.

**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 2023, which are set out over 5 pages and include the Trustees Report.

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
Bank House, Griffin Street
Broughton-in-Furness
Cumbria
LA20 6HH

Signed on behalf of Redhead Accountancy

S. Turner

07 June 2024