

**REGISTERED CHARITY NUMBER: 1196372**

**FRUIT & NUT VILLAGE**

**Unaudited Annual Report and Financial Statements**

**Period Ended 30 September 2023**

## CONTENTS

	<b>Page</b>
Reference and administrative information	2
Report of the Trustees	3 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 14

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered office**

126 Newlands Road  
Stirchley  
Birmingham  
B30 2RH

### **Current Trustees**

D Edmonds (Secretary)  
H Tomkins (Chair)  
A Connock (Treasurer)

### **Registered Charity number and Constitution**

1196372. The Charity has been constituted as a Charitable Interest Organisation.

### **Independent Examiner**

Andrew Hopkins  
BVSC Accountancy Services  
Latham House  
33-34 Paradise Street  
Birmingham  
B1 2AJ

### **Bankers**

Unity Trust Bank  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

## **TRUSTEES REPORT**

### **PERIOD ENDED 30 SEPTEMBER 2023**

The trustees present their first report and unaudited financial statements of the charity for the period from 1 October 2022 to 30 September 2023.

#### **TRUSTEES**

The trustees who were all appointed on 2 November 2021, and served during the period and up to the date of signature of the unaudited financial statements were:

D Edmonds (Secretary)  
H Tomkins (Chair)  
A Connock (Treasurer)

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Memorandum and Articles of Association govern the charity together with the policies made by the trustees.

The charity is constituted as a Charitable Interest Company limited by guarantee. The members of the company are the trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

We have a registered constitution which states that we are governed by a structure of volunteer trustees (also known as Board members) Board members are legally responsible for the charity and meet a minimum of 4 times a year (including committee meetings).

##### **Methods of appointment or election of Trustees**

Trustees can be appointed by the Board of Trustees, subject to confirmation at the next Annual General Meeting or nominated and elected at an Annual General Meeting.

##### **Organisational structure and decision-making policies**

The Board of Trustees meets 12 times throughout the year to oversee the charity's strategy, finance and legal obligations.

The Executive Board meetings take place alongside these meetings to discuss some of the day-to-day running of the Charity including ideas acquisition, projects, fundraising, website, social media, and networking and collaboration. The Executive Board, theoretically, reports to the Board of Trustees.

##### **Risk management**

A risk register has been established with regular reporting by the Executive Board to the Board of Trustees.

## **TRUSTEES REPORT**

### **PERIOD ENDED 30 SEPTEMBER 2023**

#### **Objectives of the CIO**

- (i) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.
- (ii) To advance education for the public benefit in particular by providing opportunities for learning about horticulture and perennial food growing.

#### **Methods of engagement**

As a CIO we have sought funding from a range of sources in order to deliver our objectives from a range of different directions. Some funders have simply paid for expensive equipment whereas others have been sought and secured to cover the delivery costs of a project working out of a particular neighbourhood or delivering work at a specific site.

For example, we were funded by Hall Green Neighbourhood Network Scheme to work across Balsall Heath with residents aged over 55 and The Cole Trust supported us in a purchase of a hand pump that we will use to keep young trees watered.

We seek to include all-comers to our activities, therefore, even where targeted at certain sectors of the community we will ideally allow other individuals to take part in the work we carry out. Working across three different, non-contiguous, neighbourhoods of Birmingham we expect that our volunteers will involve themselves in their local neighbourhood. We do, however, have a certain level of “cross-pollination”, whereby volunteers attend work sessions in neighbourhoods where they do not live or work. We also, often, have people attending work sessions, community events and work days who are not from one of our focus neighbourhoods.

We reach out to people in many ways, including through conversations with passers-by on-site during work sessions, through door-knocking campaigns, through fliers and posters and through targeting people as potential volunteers when we meet them casually. Word-of-mouth plays a significant role for us in bringing new interest to the project.

We use three social media platforms as well as What’s App groups centred on the separate neighbourhoods and a monthly Bulletin to keep people interested, engaged and informed about our activities. We have a YouTube channel that is occasionally added to.

There is no expectation on a session attendee to carry out physical work. Attendees regularly choose to attend just to watch or to enjoy a hot drink and a biscuit with us.

#### **Activities carried out**

Our activities broadly fall into three categories: i) regular (often weekly) maintenance sessions ii) planting days iii) workshops and iv) community events.

## **TRUSTEES REPORT**

### **PERIOD ENDED 30 SEPTEMBER 2023**

Over the Year, up to the end of September 2023, we delivered the following sessions in the 12-month period:

- Forest garden development sessions – 122
- Tree and bush planting sessions – 34
- Orchard care sessions – 32
- Grafting and propagation workshops – 22
- Training and pruning workshops – 21
- Site preparation sessions – 9
- Community bike rides and walks – 4
- Wooden plant bed building sessions – 2
- Story-telling events - 2
- Site design session - 2
- Wassail event – 2
- Fruit tasting and identification workshops – 1
- Launch events - 1

We delivered a total of 254 community events and work sessions over the year. This works out at an average of 4.9 sessions per week.

#### **Achievements**

The historical bulk of our work has been carried out in Stirchley/Selly Park and we have now expanded our activities into two new neighbourhoods of Birmingham. Our activity in Druids Heath began in winter 21/22 and our Fruit & Nut Village Balsall Heath work commenced in summer 2022. Having been able to recruit new Area Managers to work in these new areas has been highly significant. At present the Area Managers are contracted in and working fewer hours than we aim to eventually offer.

We have worked with 100s of volunteers during the year, with 154 volunteers having been registered at our most popular site, Pebble Mill Playing Fields Forest Garden. On our busiest days we have had over 20 people work with us at this site.

Our volunteers range in age from the very youngest children, attending with parents and prodding areas of bare ground with trowels, up to people in their early 80s.

Alongside our regular maintenance sessions and planting days we have delivered a diverse range of activities over the year. The community activities are often highly popular and we have to limit numbers of attendees at some of these. We ran two Wassails, one of which attracted approximately 100 participants, a Summer Solstice story-telling event with 42 attendees and four community walks and rides. The walks and rides are particularly useful in bringing people to new areas to view the work that has already been carried out and to become inspired by what we are aiming to achieve.

Our work in Druids Heath has become very regular, with several sessions taking place here every month, and most Thursdays having a work session taking place.

Delivering almost 5 sessions per week for this year has been a significant achievement, and a large step up from the previous year of 60% in average numbers of weekly sessions. Largely, this work has taken place in Stirchley, but the CIO is increasing activities in the two other neighbourhoods and some sessions took place beyond these areas in Lozells, Castle Vale and Edgbaston.

## **TRUSTEES REPORT**

### **PERIOD ENDED 30 SEPTEMBER 2022**

#### **Summary**

Significantly, we have increased the number of sessions we deliver per week from 3.1 to 4.9. We have continued to work at all the sites where we were previously active. We have planted new plants and expanded growing areas in almost all of our growing sites, with new orchards and forest gardens having been worked upon.

Volunteers are continually being recruited and we have much success at engaging with new people and recruiting them to take part in our activities.

We are increasingly well-known and seen in a positive light not just across our neighbourhoods, but across the city of Birmingham.

#### **Next Steps**

Our sites in Stirchley are developing very well and, in particular, the larger forest garden sites have developed well and more rapidly than expected since the work's inception. This work will be continued, with a particular emphasis on completing the planting of our larger forest gardens as soon as we can. Over the winter 23/24 we will continue to plant significant numbers of trees and bushes with the aim to soon be able to show how a forest garden will look once completed. The sooner plants are in the ground the better able we are to show people what we are creating in the other Birmingham neighbourhoods.

We plan to continually expand the number of orchards, forest gardens and other sites that we are working upon, although our Balsall Heath work has expanded to a reasonable number of sites and we plan only a handful of new sites for 23/24 planting.

The work at Druids Heath is tough to deliver since the area is undergoing extensive redevelopment and many homes there will be demolished. We intend to develop our sites here in a solid, forward-thinking way, and to maintain our position as part of the process of neighbourhood development and remodelling.

We will continue to deliver large numbers of high quality, well-managed, engaging and welcoming work sessions and community events across our three neighbourhoods. We will continue to work at bringing more individuals to the work that we carry out and to our growing sites.

We have now set up a website that we plan to make interactive in 2024, bringing the concept of our project to a wider audience,

## **FINANCIAL REVIEW**

### **Performance during the period**

During the period the charity has sustained its income with grants and donations providing an income of £36,739.

Expenditure has been spread across the charity's direct spending on projects and on support costs. All of these activities were accommodated within an expenditure of £42,233, using some income garnered in financial year 21-22.

## **TRUSTEES REPORT**

### **PERIOD ENDED 30 SEPTEMBER 2022**

#### **Reserves policy**

The reserves policy of the charity is based on an understanding of income streams (including the risk profiles of these); projected activities and contractual commitments to expenditure; and the overall risk environment in which the charity operates. Any designations and/or re-designations of the charity's reserves will be agreed by discussion and recorded in the minutes of meetings of the trustees and Annual General Meeting of the charity.

Currently the policy is to hold an amount equivalent to approximately six months expenditure (approximately £5,250). The free reserves at the period end £23,430, representing approximately 26 months of normal levels of expenditure. The trustees will be reviewing the policy in the context of future plans to consider if this remains appropriate.

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

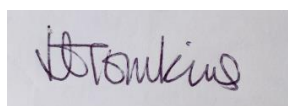
Law applicable to Charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate 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. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **ON BEHALF OF THE BOARD:**



Helen Tomkins (Chair)

6 February 2024



## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF FRUIT & NUT VILLAGE**

I report to the Trustees on my examination of the financial statements of Fruit & Nut Village for the period ending 30 September 2023, which are set out on pages 9 to 14.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

### **Respective Responsibilities of the Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to:

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

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the 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 the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

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

- (35) which gives me 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; have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Hopkins  
BVSC Accountancy Services  
Latham House  
33-34 Paradise Street  
Birmingham  
B1 2AJ

29 January 2024



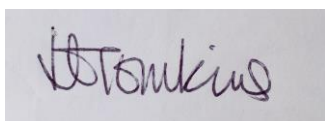
**STATEMENT OF FINANCIAL ACTIVITIES**  
**PERIOD ENDED 30 SEPTEMBER 2023**

	Note	Unrestricted funds	Restricted funds	Total	Total
		2023	2023	2023	2022
		£	£	£	£
<b><u>Income from:</u></b>					
<u>Charitable activities</u>					
Grants and Donations	3	36,740	-	36,740	33,966
<b>Total income</b>		<u>36,740</u>	<u>-</u>	<u>36,740</u>	<u>33,966</u>
<b><u>Expenditure on:</u></b>					
<u>Charitable activities</u>					
Charitable expenditure	4	42,233	-	42,233	10,566
<b>Total charitable expenditure</b>		<u>42,233</u>	<u>-</u>	<u>42,233</u>	<u>10,566</u>
<b>Net income for the period/Net movement in funds</b>		(5,494)	-	(5,494)	23,430
<b>Opening fund balance</b>		23,430	-	23,430	-
<b>Closing fund balances</b>		<u>17,936</u>	<u>-</u>	<u>17,936</u>	<u>23,430</u>

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2023**

		<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
	<b>Notes</b>		
<b>CURRENT ASSETS</b>			
Debtors	7	-	-
Cash at bank and in hand		18,656	24,494
		<u>18,656</u>	24,494
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	<u>(720)</u>	(1,064)
<b>NET CURRENT ASSETS</b>		<u>17,936</u>	23,430
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,936</u>	23,430
<b>FUNDS</b>			
Unrestricted funds		17,936	23,430
Restricted		-	-
<b>TOTAL FUNDS</b>		<u>17,936</u>	23,430

The financial statements were approved by the Board of Trustees on 6 February 2024 and were signed on its behalf by:



H Tomkins (Chair)

## **NOTES TO THE FINANCIAL STATEMENTS**

### **PERIOD ENDED 30 SEPTEMBER 2023**

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Goods donated are recognised when the sale of these items occurs.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**PERIOD ENDED 30 SEPTEMBER 2023**

**3. DONATIONS AND GRANTS**

	Unrestricted Funds	Restricted Funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations	5,810	-	5,810	2,696
National Lottery	-	-	-	10,000
Cole Charitable Trust	1,500	-	1,500	1,300
Groundwork UK	1,000	-	1,000	2,000
Greensquare Accord	4,000	-	4,000	6,000
Conservation Education	-	-	-	2,000
Severn Trent Water	-	-	-	10,000
Birmingham City Council	24,430	-	24,430	
	<u>36,739</u>	<u>-</u>	<u>36,739</u>	33,996
Analysis by fund				
Unrestricted			36,739	
Restricted			<u>-</u>	
			<u>36,739</u>	

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Direct costs £	Support costs £	Governance costs £	2023 Total £	2022 Total £
Expenditure on charitable activities	15,984	25,529	720	42,233	10,566
<b>Support costs</b>					
Wages and salaries (Note 5)		12,344	-	12,344	4,036
General office			-		344
Accounting and other professional fees		12,367	-	12,367	46
Bank charges		72	-	72	54
Insurance		745	-	745	597
		<u>25,529</u>	<u>-</u>	<u>25,529</u>	<u>5,077</u>
<b>Governance costs</b>					
Independent examination		-	720	720	720
		<u>-</u>	<u>720</u>	<u>720</u>	<u>720</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**PERIOD ENDED 30 SEPTEMBER 2023**

	<b>2023</b> <b>£</b>
Analysed by fund	
Unrestricted funds	42,233
Restricted	-
	<u>42,233</u>

**5. TRUSTEES**

**Remuneration and benefits**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

**Expenses**

The trustees (or any persons connected with them) received £ in expenses from the charity during the period. These relate principally to the reimbursement of costs for attendance at Board meetings.

**6. EMPLOYEES**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Wages and salaries	12,344	4,000
Social security costs	0	36
	<u>12,344</u>	<u>4,036</u>

The average number of employees during the period was 1. No employee received emoluments in excess of £60,000.

There is a volume of willing volunteers who help the charity in its activities. It is not possible to estimate their total numbers.

**7. DEBTORS**

	<b>2023</b> <b>£</b>
Accrued income	-
	<u>-</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b> <b>£</b>
Accruals	720
	<u>720</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**PERIOD ENDED 30 SEPTEMBER 2023**

**9. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the period.