

**East of England Apples  
and Orchards Project**

(A company limited by guarantee)

**Report and Financial Statements  
For the year ended 31 March 2021**

Charity no: 1120084

Company no: 05815104



# EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

## CONTENTS OF THE FINANCIAL STATEMENTS For the year ended 31 March 2021

	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2-5
Independent Examiner's Report	6
Statement of financial activities	7
Balance sheet	8
Notes forming part of the financial statements	9-14



## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31 March 2021

The Trustees present their directors' report and financial statements for the year ended 31 March 2021.

**Principal Office:** 512 Blenheim Way  
West Raynham Park  
Fakenham  
Norfolk  
NR21 7PD

**Registered Office:** 512 Blenheim Way  
West Raynham Park  
Fakenham  
Norfolk  
NR21 7PD

**The Trustees:**

The Trustees who served the charity during the period were as follows:

Dr J R Crosby  
Ms C M T Dunbar  
Mr P T N Reeve  
Ms C V Stimson  
Ms R Wayman  
Ms S Wileman

The Trustees who were Trustees on the date this report was approved were:-

Dr J R Crosby  
Ms C M T Dunbar  
Mr P T N Reeve  
Ms C V Stimson  
Ms R Wayman  
Ms S Wileman

**Company Secretary:** *Position is currently vacant*

**Independent Examiners:** Sexty & Co  
Chartered Certified Accountants & Registered Auditors  
124 Thorpe Road  
Norwich  
NR1 1RS

**Bankers:** Barclays Bank plc  
12 Old Market  
Wisbech  
PE13 1NN

## **EAST OF ENGLAND APPLES AND ORCHARDS PROJECT**

### **REPORT OF THE TRUSTEES For the year ended 31 March 2021**

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

The East of England Apples & Orchards Project was incorporated as a company limited by guarantee on the 12 May 2006 (Company Number 05815104). If the activities of the company cease every member has guaranteed to contribute a sum (not exceeding £10) as may be demanded of him or her towards the payment of the debts and liabilities of the company.

The company was established under a Memorandum and Articles of Association which established the objects and the powers of the charitable company and is governed under its Memorandum and Articles of Association.

The East of England Apples & Orchards Project became a registered charity on 16 July 2007. The charity also uses the name EEAOP.

The charity Trustees are also directors of the company for the purposes of company law

The charity is governed by a board of Trustees who meet regularly. All decisions are made by the majority vote. New Trustees are appointed at Annual General Meetings by its members but may be appointed by existing Trustees. A Trustee appointed by resolution of the other Trustees must retire at the next AGM (but can be re-elected by the members at that AGM). Relevant skills are reviewed on recruitment and training is provided where deemed necessary. Appropriate background and financial checks are carried out before any appointment is ratified. EEAOP looks to increase the diversity of its Trustees and supporters wherever possible.

#### **OBJECTIVES AND ACTIVITIES**

The declared objectives of the charity are:

- To encourage for the benefit of the public the conservation, protection and expansion of orchards and local top fruit varieties, and the preservation of their genetic biodiversity, landscape and heritage value in the counties of Bedfordshire, Essex, Norfolk, Suffolk, Hertfordshire, Lincolnshire and Cambridgeshire
- To advance the education of the public in the understanding and diversity of fruit varieties and orchards

#### **ACHIEVEMENTS AND PERFORMANCE**

The Covid pandemic curtailed most of our activities during 2020-21. Most seriously affected was our public workshop programme, all of which were eventually postponed, to meet changing Government guidelines, and our participation in autumn Apple Days, all of which were cancelled by their venue hosts.

Through necessity, and for the first time ever, our members' 2020 AGM was conducted in July by post and email with a follow-up members' question and answer Zoom meeting on 18th July. We were delighted that this process allowed many more members to have a say in the way EEAOP is run and, as a result, a postal voting option will be offered at all future AGMs.

## **EAST OF ENGLAND APPLES & ORCHARDS PROJECT**

### **REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2021**

As a result of the AGM Rosie Wayman, from Cambridgeshire, was elected by the members to serve as a new Board member, bringing valuable committee and community skills and experience to our existing Board. We now have six Board members, and they continue to meet regularly using Zoom.

The refurbishment work on our HQ office building at West Raynham was able to continue and this was completed in May. However, it was essentially mothballed thereafter as covid restrictions put paid to planned volunteer activities during the summer and autumn. Our project manager was also laid off for several months. Our HQ orchards were maintained throughout the year, albeit on an ad hoc basis.

In September 2020 we launched a new more user-friendly website, with funding from The Nineveh Trust, which led to a marked rise in public interest in our work. As a result, donations increased, as did sponsorship of HQ orchard tree and offers to volunteer. During the winter we received nearly 300 orders for our fruit trees – an increase of 30% on 2020-21, amounting to 1800 tree sales. New community and school orchard plantings were down by around 20% on 2020-21, due to covid restrictions. However, Busseys of Norwich continued to sponsor the planting of Norfolk school orchards and, in March 2021, Norfolk-based engineering company Parrallel Fabrication became a new corporate supporter of our work.

#### **FINANCIAL REVIEW**

During the year 2020-21 income received was £76,069, as compared to £109,087 in 2019-20, and operating expenses were £43,023

Busseys of Norwich contributed £2,500 corporate sponsorship towards tree planting in Norfolk schools.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting. Despite the Covid restrictions the charity has gone through 2020 - 21 with improving finances thanks to the donations and membership fees from our supporters, and a particularly strong winter of tree sales.

The investment in our new website with its shop and Paypal facilities meant that we received orders from across the country, and these could be fulfilled and packed more easily. We sold a total of 1805 trees, and the tree sale total income was £35,052.36 against costs of £21,959.89.

Due to Paypal demanding extra security steps, the money that we earned via Paypal for the financial year March 2020 – March 2021 was held up in Paypal's account, and not transferred to us until May 2021. This has been shown on the financial statement as a debtor.

Our membership income has decreased on the previous year, which is largely due to not being able to sign people up at Apple Days and other events.

We have been able to repay another £10,000 of the interest-free loan we received in 2019 from one of the Directors.

The charity continues to exercise prudent financial management ensuring expenditure is closely monitored and all financial information is reviewed at each Trustee meeting.

## **EAST OF ENGLAND APPLES & ORCHARDS PROJECT**

### **REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2021**

#### **RESERVES POLICY**

The charity maintains reserves in accordance with a policy set by the Trustees not less than annually. On its current policy, EEAOP maintains reserves for two major purposes: to meet anticipated capital expenditures and to meet working capital requirements, the latter primarily associated with its tree sales. The principal anticipated capital expenditures relate to the continuing refurbishment of two buildings at EEAOP's West Raynham site. EEAOP also maintains a minimum of £10,000 to ensure that all day to day running costs can be met.

Restricted funds include a £10,000 donation, made by a Project supporter in 2019-20, towards the employment costs of an Orchard Manager. At 31 March 2021, restricted funds held were £91,186. Working capital requirements arise for the tree sales operation of the charity in respect of stock and debtors. At the year end, general unrestricted funds represented approximately a year's expenditure. In view of the short term nature of these purposes, the charity maintains its funds in an instant access bank savings account and current account.

#### **PUBLIC BENEFIT STATEMENT**

The Trustees have complied with their duty to have due regard to the guidance on the public benefit published by the Charity Commission in exercising their powers or duties.

#### **PLANS FOR FUTURE PERIODS**

It remains the intention of EEAOP to continue to offer as many of its other current services as possible. When Covid guidelines allow, we will increase the number of public workshops and members' events at our HQ and at other sites across the region. We have already scheduled four tutored pruning workshops for January and February 2022 and other orchard-related workshops are being planned for the autumn of 2021. Additionally, two small-scale volunteer HQ orchard maintenance days have been arranged for July and August 2021.

We hope to participate in some of the Apple Days which are being planned for the autumn of 2021. It is expected that most host venues will limit their visitor numbers in the interests of public safety.

Future funding permitting, we plan to appoint two new staff posts, to maintain and expand our HQ fruit collections and to help publicise and develop our work to existing and new audiences across the region. These new posts are requirements of our EU Leader Fund grant award responsibilities.

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

The Trustees (who are also directors of the East of England Apples & Orchards Project for the purposes of company law) are also responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

## EAST OF ENGLAND APPLES & ORCHARDS PROJECT

### REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2021

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and the application of resources, including the income and expenditures of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principal in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accountings Standards have been followed, subject to any material departures disclosed and explained in the financial statement
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on the 1/10/21... signed on its behalf by:



Dr J R Crosby  
Director and Trustee

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST OF ENGLAND APPLES & ORCHARDS PROJECT For the year ending 31 March 2021

#### Independent Examiner's Report to the Trustees of East of England Apples & Orchards Project

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 14.

#### Responsibilities and basis of report

As the charity's Trustees 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

A Orves FCCA FCA  
Sexty & Co  
Chartered Certified Accountants and Registered Auditors  
124 Thorpe Road  
Norwich  
NR1 1RS

1/10/2021

**EAST OF ENGLAND APPLES AND ORCHARDS PROJECT**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
For the year ending 31 March 2021**

	Note	Unrestricted General £	Restricted £	2021 Total £	2020 £
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds:</b>					
<i>Voluntary income:</i>	2	5,405	39,269	44,674	59,377
<i>Activities for generating funds:</i>	3	31,395	-	31,395	49,710
		<u>36,800</u>	<u>39,269</u>	<u>76,069</u>	<u>109,087</u>
<b>Total Incoming Resources</b>					
<b>Resources expended</b>					
<i>Charitable activities</i>	4	39,513	2,168	41,681	58,968
<i>Governance Costs</i>	4	1,342	-	1,342	1,743
		<u>40,855</u>	<u>2,168</u>	<u>43,023</u>	<u>60,711</u>
<b>Total Resources Expended</b>					
<b>Net incoming resources before transfers (Net Income for the year)</b>		(4,055)	37,101	<b>33,046</b>	<b>48,376</b>
<b>Gross transfers between funds</b>		-	-	-	-
<b>Net movements of funds in year</b>		(4,055)	37,101	<b>33,799</b>	<b>48,376</b>
<i>Reconciliation of funds</i>					
Funds at 1 April 2020		<u>17,543</u>	<u>54,085</u>	<u>71,628</u>	<u>23,252</u>
<b>Funds at 31 March 2021</b>	12	<u>13,488</u>	<u>91,186</u>	<u>104,674</u>	<u>71,628</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes form part of these accounts.

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### BALANCE SHEET As at 31 March 2021

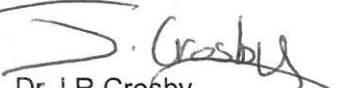
	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	7	96,397	102,451
<b>Current assets</b>			
Stock		8,723	7,085
Cash at bank and in hand		34,058	8,486
Debtors	8	6,826	4,936
		49,607	20,507
<b>Creditors:</b>			
Amounts falling due within one year	9	(1,330)	(1,330)
Amounts falling due after one year		(40,000)	(50,000)
Net current assets		8,277	(30,823)
		<b>104,674</b>	<b>71,628</b>
<b>Net Assets</b>			
<b>Funds</b>			
Restricted			
HQ Appeal	11	82,558	44,245
Orchards for Schools Project	11	7,920	7,920
Website	11	708	1,920
Unrestricted			
General	10	13,488	17,543
		<b>104,674</b>	<b>71,628</b>
<b>Total funds</b>			

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the members of the board of Trustees on the 11.10.21 and are signed on their behalf by:

  
Dr J R Crosby  
Director and Trustee

# EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS 102. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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 (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom (FRS 102) and the Charities Act 2011.

#### Company Status

The Charity is a not for profit company limited by guarantee registered in England. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to a maximum of £10 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

#### Funds

Funds held by the Charity are:

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds which can only be used for particular purposes within the objects of the Charity. Restrictions arise when specified by the donor or when the funds are solicited on the explicit understanding that they will be applied to particular restricted purposes.

#### Incoming Resources

Donations, grants and legacies, including capital grants, are recognised in full in the Statement of Financial Activities when they are receivable and where there is entitlement, certainty of receipt and where the amount can be measured with sufficient reliability except as follows:

- When donors specify that they must be used in future accounting periods the income is deferred until those periods.

# EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2021

### 1. ACCOUNTING POLICIES (CONTINUED)

- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

When donors specify that donations, grants and legacies, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

#### Volunteers

The value of services provided by volunteers has not been included; this amounted to 450 hours during the year.

#### Fixed Assets and Depreciation

Assets that cost over £100 are capitalised and depreciated at the following annual rates to write off their cost over their estimated useful lives as follows:

Plant & Machinery                      25% reducing balance basis  
Land & Buildings                        straight line over 20 years  
Depreciation is charged in full in the year of acquisition and none in the year of disposal.

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### 2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Grants</b>	-	39,269	39,269	52,806
<b>Donations</b>				
Other Donations	1,180	-	1,180	2,269
Subscriptions	3,220	-	3,220	3,362
Gift Aid	1,005	-	1,005	940
	<u>5,405</u>	<u>39,269</u>	<u>44,674</u>	<u>59,377</u>

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

#### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Tree Sales	31,319	-	31,319	46,947
Training Courses, Events and Promotions	74	-	74	2,758
Bank Interest Received	2	-	2	5
	<u>31,395</u>	<u>-</u>	<u>31,395</u>	<u>49,710</u>

#### 4. TOTAL RESOURCES EXPENDED

	Charitable Activities £	Governance Costs £	Total 2021 £	Total 2020 £
Cost of sales – Opening Stock	7,085	-	7,085	8,185
Cost of sales – Purchases	12,549	-	12,549	11,093
Cost of sales – Closing Stock	(8,723)	-	(8,723)	(7,085)
Motor and Travel Costs - Other	178	-	178	2,202
Office Expenses	6,353	-	6,353	8,534
Depreciation	6,054	-	6,054	6,316
Production of Newsletters, Leaflets and Catalogues	420	-	420	-
Distribution Costs	8,213	-	8,213	7,457
Courses and Meeting Costs	-	-	-	1,065
Project Manager's Fees	-	-	-	19,282
Accountancy	-	1,342	1,342	1,743
Advertising	-	-	-	138
Orchard Management	8,636	-	8,636	1,657
Sundry Expenses	916	-	916	124
<b>Total</b>	<u>41,681</u>	<u>1,342</u>	<u>43,023</u>	<u>60,711</u>

#### 5. STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including the members of the board of Trustees, during the year.

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

#### 6. TAXATION

As a charity, East of England Apples and Orchards Projects is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

#### 7. TANGIBLE FIXED ASSETS

	Plant and Machinery etc £	Land and Buildings £	Total £
<b>Cost</b>			
At 1 April 2020	20,685	105,404	126,089
Additions			
Disposals	-	-	-
At 31 March 2021	20,685	105,404	126,089
 <i>Depreciation</i>			
At 1 April 2020	17,549	6,089	23,638
Charge for the Year	784	5,270	6,054
Eliminated on disposal	-	-	-
At 31 March 2021	18,333	11,359	29,692
 <i>Net Book Value</i>			
At 31 March 2021	2,352	94,045	96,397
At 31 March 2020	3,136	99,315	102,451

#### 8. DEBTORS

	2021 £	2020 £
Debtors	6,826	4,936

#### 9. CREDITORS: AMOUNTS FALLING DUE IN ONE YEAR

	2021 £	2020 £
Other Creditors	1,330	1,330

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2021

#### 10. UNRESTRICTED FUNDS

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2021 £
General Funds	17,543	36,800	(40,855)	-	13,488

#### 11. RESTRICTED FUNDS

	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2021 £
HQ Appeal	44,245	39,269	(956)	-	82,558
Orchards for Schools	7,920	-	-	-	7,920
Website	1,920	-	(1,212)	-	708
	<u>54,085</u>	<u>39,269</u>	<u>(2,168)</u>	<u>-</u>	<u>91,186</u>

#### Description, nature and purpose of the fund

HQ Appeal	Donations made towards the costs of establishing a headquarters for the charity. Resources expended during the year relate to the project management and depreciation of assets.
Orchards for Schools Project	Funding from Heritage Lottery Fund for a 2 year project covering provision of local variety fruit trees to primary schools within Cambridgeshire, Bedfordshire and Norfolk.
Website	Funding from Nineveh Trust for the development and associated costs of running a website.

#### 12. ANALYSIS OF ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Represented by:			
Fixed assets	1,836	94,561	96,397
Current assets	12,982	36,625	49,607
Current liabilities	(1,330)	(40,000)	(41,330)
	<u>13,488</u>	<u>91,186</u>	<u>104,674</u>
<b>Total</b>			

## **EAST OF ENGLAND APPLES AND ORCHARDS PROJECT**

### **NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 March 2021**

#### **13. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

None of the Trustees received any remuneration during the current year or preceding period.

During the year Mr M Skipper, partner to Ms C Stimson who served as a trustee throughout this period, provided services to the charity amounting to £7,232.60 (2020 £19,282).

#### **14. CONTROL RELATIONSHIPS**

The company is under the ultimate control of the Trustees as a body.