

**East of England Apples  
and Orchards Project**

(A company limited by guarantee)

**Report and Financial Statements**

**For the year ended 31 March 2023**

Charity no: 1120084

Company no: 05815104

# EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

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## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31 March 2023

The Trustees present their directors' report and financial statements for the year ended 31 March 2023.

**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 2023**

#### **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**

EEAOP's 2022 AGM was held on 3rd July at its west Norfolk HQ and included an official celebratory opening of its brand-new office building. 21 members attended and postal voting was again offered to members unable to attend. All the tabled Resolutions were passed unanimously.

Seven Apple Days were attended in September and October 2022, up from four in the previous year, and members contributed over 190 hours helping to staff these events. A total of 5 workshops were delivered during the year, attended by 33 people. This was down on previous years, due in part to the retirement of our usual orchard skills tutor. A new orchards skills delivery team was created to deal with this situation and new venues included Coton Orchards and Bourn, both near Cambridge. An apple identification and a plum pruning workshop were held at our HQ in August and September and several guided group tours of the HQ orchards took place.

## EAST OF ENGLAND APPLES & ORCHARDS PROJECT

### REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2023

In 2023 we hope to appoint another new member of staff, to deal with public enquiries and other administrative roles at our HQ. We also plan to purchase a project van to help with tree deliveries and for attending public events more easily and plant a regional cherry and pear collection at our HQ.

#### 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).

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 ~~14~~ 11.0.23 signed on its behalf by:



Dr J R Crosby  
Director and Trustee

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

### **REPORT OF THE TRUSTEES (Cont'd) For the year ending 31 March 2023**

In December 2022 two part time staff were appointed to assist the Project Manager with winter tree sales and HQ orchard management throughout the year. Several newly discovered apple and plum accessions were added to our regional collection orchards during the winter months.

February marked the twentieth anniversary of EEAOP, and a review will appear in the Spring 2023 members' newsletter. The winter also saw record-breaking trees sales of over 3,500 fruit trees. There were over 330 customers, including 25 schools and 57 sites designed for community benefit. 10 farm diversification schemes accounted for 28% of sales, representing an important new type of customer for us. Our tree propagation levels have been increased slightly, in line with expected future demand.

We continued to undertake research into the region's orchard heritage, collecting graft wood from trees of interest for our study collection and submitting genetic material for DNA fingerprinting to assist with identification. No new Board members were elected from the membership during 2022-23 and the Directors continued to meet regularly throughout the year using Zoom and occasionally in person.

#### **FINANCIAL REVIEW**

During the year 2022-23 income received was £85,366, as compared to £75,659 in 2021-22, and operating expenses were £81,469, compared to £64,439 in 2021-22. We will be receiving (in the next financial year) £3,436 of sponsorship towards Norfolk tree planting schemes which took place in the winter 2022-23. A £10,000 donation, given by a Project supporter in 2019-20 and therefore previously restricted funds, has been used to employ two part time HQ orchard and trees sales staff from December 2022 onwards.

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

#### **RESERVES POLICY**

The charity maintains reserves in accordance with a policy set by the Trustees, not less than annually. A minimum of £10,000 of reserves is maintained to ensure that the charity can always meet its day-to-day running costs.

#### **PUBLIC BENEFIT STATEMENT**

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

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

EEAOP will continue to offer all its current services and develop new ones where it sees a need. It continues to run group visits to its west Norfolk HQ and has run a more diverse range of orchard-related workshops for the public at its HQ and sites across the region. It has begun to attend more public events again, following several quiet Covid-affected years, and during September and October 2023 will be represented at ten Apple Days across the east of England.

## 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 2023

#### 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 2023 which are set out on pages 6 to 13.

#### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

14/10/2023

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) For the year ending 31 March 2023

	Note	Unrestricted General £	Restricted £	2023 Total £	2022 £
<b>Incoming Resources</b>					
<b>Incoming resources from generated funds:</b>					
<i>Voluntary income</i>	2	4,413	-	4,413	8,184
<i>Activities for generating funds</i>	3	80,953	-	80,953	67,475
		<u>85,366</u>	<u>-</u>	<u>85,366</u>	<u>75,659</u>
<b>Total Incoming Resources</b>					
<b>Resources expended</b>					
<i>Charitable activities</i>	4	78,355	1,440	79,764	62,877
<i>Governance Costs</i>	4	1,705	-	1,705	1,562
		<u>80,060</u>	<u>1,440</u>	<u>81,469</u>	<u>64,439</u>
<b>Total Resources Expended</b>					
<b>Net incoming resources before transfers (Net Income for the year)</b>		5,306	(1,440)	3,866	11,220
<b>Gross transfers between funds</b>		88,837	(88,837)	-	-
<b>Net movements of funds in year</b>		94,143	(90,277)	3,866	11,220
<i>Reconciliation of funds</i>					
Funds at 1 April 2022		<u>25,617</u>	<u>90,277</u>	<u>115,894</u>	<u>104,674</u>
<b>Funds at 31 March 2023</b>	12	<u>119,760</u>	<u>-</u>	<u>119,760</u>	<u>115,894</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 2023

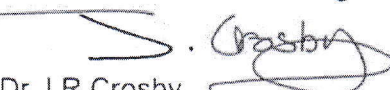
	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	7	84,765	90,455
<b>Current assets</b>			
Stock		12,275	9,368
Cash at bank and in hand		46,435	30,293
Debtors	8	<u>12,745</u>	<u>27,707</u>
		71,455	67,368
<b>Creditors:</b>			
Amounts falling due within one year	9	(1,460)	<u>(1,929)</u>
Amounts falling due after one year		<u>(35,000)</u>	<u>(40,000)</u>
		(36,460)	(41,929)
Net current assets		34,995	25,439
		<hr/>	<hr/>
<b>Net Assets</b>		<b>119,760</b>	<b>115,894</b>
<b>Funds</b>			
Restricted			
HQ Appeal	11	-	82,357
Orchards for Schools Project	11	-	7,920
Website	11	-	-
Unrestricted			
General	10	119,760	25,617
		<hr/>	<hr/>
<b>Total funds</b>		<b>119,760</b>	<b>115,894</b>

For the year ending 31 March 2023 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 14.11.2023 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 2023

### 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 2023

### 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 270 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 2023 £	Total 2022 £
<b>Grants</b>	-	-	-	-
<b>Donations</b>				
Other Donations	483	-	483	3,767
Subscriptions	3,930	-	3,930	3,591
Gift Aid	-	-	-	826
	<u>4,413</u>	<u>-</u>	<u>4,413</u>	<u>8,184</u>

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2023

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

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tree Sales	77,074	-	77,074	65,349
Training Courses, Events and Promotions	3,879	-	3,879	2,125
Bank Interest Received	-	-	-	1
	<u>80,953</u>	<u>-</u>	<u>80,953</u>	<u>67,475</u>

#### 4. TOTAL RESOURCES EXPENDED

	Charitable Activities £	Governance Costs £	Total 2023 £	Total 2022 £
Cost of sales – Opening Stock	9,368	-	9,368	8,723
Cost of sales – Purchases	29,968	-	29,968	16,351
Cost of sales – Closing Stock	(12,275)	-	(12,275)	(9,368)
Motor and Travel Costs - Other	50	-	50	103
Office Expenses	4,788	-	4,788	7,154
Depreciation	5,690	-	5,690	5,942
Production of Newsletters, Leaflets and Catalogues	514	-	514	955
Distribution Costs	9,949	-	9,949	10,413
Courses and Meeting Costs	4,277	-	4,277	1,282
Project Manager's Fees	24,863	-	24,863	17,675
Accountancy	-	1,705	1,705	1,562
Orchard Management	2,572	-	2,572	3,647
Sundry Expenses	-	-	-	-
<b>Total</b>	<u>79,764</u>	<u>1,705</u>	<u>81,469</u>	<u>64,439</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 2023

#### 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 2022	20,685	105,404	126,089
Additions			
Disposals	-	-	-
At 31 March 2023	20,685	105,404	126,089
<b>Depreciation</b>			
At 1 April 2022	19,005	16,629	35,634
Charge for the Year	420	5,270	5,690
Eliminated on disposal	-	-	-
At 31 March 2023	19,425	21,899	41,324
<b>Net Book Value</b>			
At 31 March 2023	1,260	83,505	84,765
At 31 March 2022	1,680	88,775	90,455

#### 8. DEBTORS

	2023 £	2022 £
Debtors	12,745	27,707

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

	2023 £	2022 £
Other Creditors	1,460	1,929

## EAST OF ENGLAND APPLES AND ORCHARDS PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2023

#### 10. UNRESTRICTED FUNDS

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2023 £
General Funds	25,617	85,366	(80,060)	88,837	119,760

#### 11. RESTRICTED FUNDS

	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers between funds £	Balance at 31 March 2023 £
HQ Appeal	82,357	-	-	(82,357)	-
Orchards for Schools	7,920	-	-	(7,920)	-
Website	-	-	(1,440)	1,440	-
	<u>90,277</u>	<u>-</u>	<u>(1,440)</u>	<u>(88,837)</u>	<u>-</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	84,765	-	84,765
Current assets	71,455	-	71,455
Current liabilities	(36,460)	-	(36,460)
<b>Total</b>	<u>119,760</u>	<u>-</u>	<u>119,760</u>

**EAST OF ENGLAND APPLES AND ORCHARDS PROJECT**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**For the year ended 31 March 2023**

**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 £24,863 (2022 £17,675).

**14. CONTROL RELATIONSHIPS**

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