

Company number
05815104

Charity number
1120084

East of England Apples and Orchards Project
(a company limited by guarantee)

Report and Financial Statements

For the year ended
31 March 2025

**East of England Apples and Orchards Project
Report and accounts
Contents**

	Page
Legal and administrative information	1
Trustee's report	2-4
Independent Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-12

East of England Apples and Orchards Project Company Information

Trustees and Directors

Dr. J R Crosby (resigned 1 May 2025)
Ms C M T Dunbar (resigned 15 August 2024)
Mr P T N Reeve
Ms C V Stimson
Ms R Wayman
Ms S Wileman
Ms K Deppe (appointed 16 April 2024)
Ms N Lewis (appointed 16 April 2024)
Mr F Maclennan (appointed 15 August 2024)
Mr R Metcalfe (appointed 1 May 2025)

Independent Examiners

CS Accounting Services
Little Brambles
Chapel Road
Longham
NR19 2AJ

Bankers

Barclays Bank plc
12 Old Market
Wisbech
PE13 1NN

Lloyds Bank plc
PO Box 1000
BX1 1LT

Principal and Registered office

512 Blenheim Way
West Raynham Park
Fakenham
Norfolk
NR21 7PD

East of England Apples and Orchards Project

Company number: 05815104

Charity number: 1120084

Trustee's Report

The Trustees/Directors present their report and financial statements for the year ended 31 March 2025.

Structure, Governance and Management

The East of England Apples & Orchards Project was incorporated as a company limited by guarantee on 12 May 2006. 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

Our 2024 AGM was held on Saturday 20th July at Meadow Lodge Farm, Bluntisham, Cambridgeshire, and included a guided walk of this fifty-acre fruit farm. 29 members attended and postal voting was offered to members unable to attend. All the tabled Resolutions were passed unanimously.

East of England Apples and Orchards Project

Company number: 05815104

Charity number: 1120084

Trustee's Report

In July 2024 we appointed our first bookkeeper to assist with our day-to-day finances, working alongside our Project Manager and honorary treasurer. Thanks to continued buoyant trees sales we were able to retain our two contracted HQ orchard assistants who, aside from their many orchard management and tree sales tasks, helped complete our regional collection of plum and gage varieties and oversaw the planting of several new apple variety accessions during the winter months. We continued to undertake research into the region's orchard heritage, collecting graft wood from trees of interest for our study collection and utilizing DNA fingerprinting to assist with identification.

Seven Apple Days were attended during September and October 2024 and members contributed over 200 hours helping to staff these events. In addition, members contributed over 70 hours of voluntary time in helping to deliver our busiest pruning workshops programme to date. A total of 12 pruning workshops were delivered during the year, attended by 109 people. Five of these were 'bespoke workshops' specifically designed for orchard owners, councils and the Woodland Trust. In August 2024 14 people attended a guided history tour of our HQ orchards.

The winter of 2024-25 saw record-breaking tree sales of over 3,660 fruit trees sold. We had 396 customers, with 47% of our trees finding new homes at 6 schools, 60 community-focused projects and 13 farm diversification schemes. Over the past three years farms have become important new customers for us, this year accounting for 13% of our tree sales, overtaking the number of trees we supply to schools for the first time. Tree propagation levels were adjusted again, in line with expected future demand.

Two new Trustees/Directors, co-opted onto the Board in April 2024, were formally elected by the membership at the July 2024 AGM, and a further Trustee/Director was co-opted onto the Board in August 2024. The Board continued to meet regularly throughout the year using Zoom and occasionally in person. During the year new trustee-led working groups were established to support the development of our workshops programme, fundraising activities and website development.

Financial Review

During the year 2024-25 income received was £96,510 , as compared to £99,300 in 2023-24, and operating expenses were £107,396, as compared to £91,546 in 2023-24.

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.

East of England Apples and Orchards Project

Company number: 05815104

Charity number: 1120084

Trustee's Report

Plans for Future Periods

EAAOP will continue to offer all its current services and develop new ones where it sees a need. It will continue to propagate local varieties of fruit trees, conduct tours of its HQ orchards and expand the range of orchard-related workshops it runs for the public at its HQ and at orchards across the region. It will continue to attend Apple Days and other public events across the region. The Directors will seek new Board members when necessary to ensure the Project continues to operate and develop effectively.

The Directors will be seeking funds to appoint a new member of staff to deal with public enquiries and undertake other administrative roles. Currently this role relies on voluntary contributions equivalent to around 900 hours per year. Funds will also be sought for the completion of the East of England Fruit Collection orchards, held at our HQ.

Statement of Directors/Trustees' Responsibilities

The Trustees (who are also directors of the East of England Apples & Orchards Project for the purposes of company law) are 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/Directors to prepare financial statements for each financial year which give a true and fair view of the 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/Directors are required to:

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

The Trustees/directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 30/11/25 and signed on its behalf.

Director and Trustee



**East of England Apples and Orchards Project
Independent Examiner's report
to the members of East of England Apples and Orchards Project**

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

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 to 12.

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:

- adequate accounting records have not been kept in respect of the company as required by section 386 of the 2006 Act; or
- the financial statements are not in agreement with the accounting records and returns; or
- the financial statements 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
- the financial statements 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 financial statements to be reached.



C Stockwell FCA, BSc
for and on behalf of
CS Accounting Services
Little Brambles
Chapel Road
Longham
NR19 2AJ

02/12/2025

East of England Apples and Orchards Project
Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
for the year ended 31 March 2025

	Notes	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	2	6223	0	6,223	24,236
Activities for generating funds	3	90287	0	90,287	75,064
Total Incoming Resources		<u>96,510</u>	<u>-</u>	<u>96,510</u>	<u>99,300</u>
Resources expended					
Charitable activities	4	(104,611)	(2,000)	(106,611)	(89,626)
Governance costs	4	(785)	-	(785)	(1,830)
Total Resources Expended		<u>(105,396)</u>	<u>(2,000)</u>	<u>(107,396)</u>	<u>(91,456)</u>
Net movements of funds in year (Net income for the year)		<u>(8,886)</u>	<u>(2,000)</u>	<u>(10,886)</u>	<u>7,844</u>
Funds at 1 April 2024		125,604	2,000	127,604	119,760
Funds at 31 March 2025	11, 12	<u>116,718</u>	<u>-</u>	<u>116,718</u>	<u>127,604</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 on pages 8 to 12 form part of these accounts.

**East of England Apples and Orchards Project
Statement of Financial Position
as at 31 March 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	6	77,961	86,779
		77,961	86,779
Current assets			
Stocks		10,980	13,950
Debtors	7	8,091	19,133
Cash at bank and in hand		50,730	39,242
		69,801	72,325
Creditors: amounts falling due within one year	8	(11,044)	(1,500)
Net current assets		58,757	70,825
Total assets less current liabilities		136,718	157,604
Creditors: amounts falling due after more than one year	9	(20,000)	(30,000)
Net assets		<u>116,718</u>	<u>127,604</u>
Funds			
Restricted	12	-	2,000
Unrestricted	11	116,718	125,604
Total equity		<u>116,718</u>	<u>127,604</u>

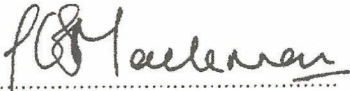
The notes on pages 8 to 12 form part of these accounts.

The directors are satisfied that the company is entitled to exemption for the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirement of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.


 Director
 Approved by the board on 30/11/25

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

1 Summary of significant accounting policies

Basis of preparation

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Company status

The Charity is a not for profit company limited by guarantee and 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 512 Blenheim Way, West Raynham Park, Fakenham, Norfolk NR21 7PD.

Funds

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

Incoming resources

Donations, grants and legacies 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.

Income from sales is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Income from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer.

Volunteers

The value of services provided by volunteers has not been included in the Financial Statements; this amounted to 1,170 hours during the year.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	Over the length of the land lease (previously 20 years straight line)
Plant and machinery	25% reducing balance
Motor vehicles	20% reducing balance

A full year of depreciation is charged in the year of acquisition and none in the year of disposal.

The depreciation policy for Land and buildings has been adjusted this year to match the life of the building to the length of the lease of the land upon which it is sited.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs.

2 Voluntary incoming resources	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Grants	-	-	-	14,000
Donations and sponsorship	1,539	-	1,539	6,177
Subscriptions	3,803	-	3,803	3,369
Gift Aid	881	-	881	690
	<u>6,223</u>	<u>-</u>	<u>6,223</u>	<u>24,236</u>

3 Incoming Resources from activities for generating funds

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Tree and planting pack sales	84,585	-	84,585	70,083
Training courses and events	5,551	-	5,551	4,845
Bank interest	151	-	151	136
	<u>90,287</u>	<u>-</u>	<u>90,287</u>	<u>75,064</u>

4 Resources expended

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
On Charitable Activities				
Costs of sales	37,192	-	37,192	27,628
Repayment of unspent grant	-	2,000	2,000	-
Motor and travel	1,317	-	1,317	2,128
Office expenses	4,461	-	4,461	5,349
Depreciation	9,057	-	9,057	7,485
Marketing materials	2,929	-	2,929	469
Distribution costs	3,028	-	3,028	5,022
Courses and meeting costs	785	-	785	2,054
Project managers fees	27,325	-	27,325	24,258
Subcontractors fees	12,380	-	12,380	9,363
Bookkeeping fees	2,457	-	2,457	-
Volunteer expenses	58	-	58	-
Orchard management	5,731	-	5,731	5,870
Input VAT recovered	(2,109)	-	(2,109)	-
	<u>104,611</u>	<u>2,000</u>	<u>106,611</u>	<u>89,626</u>

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Governance costs				
Accountancy	407	-	407	1,830
Trustee expenses and meeting costs	378	-	378	-
	<u>785</u>	<u>-</u>	<u>785</u>	<u>1,830</u>

5 Taxation

As a charity, East of England Apples and Orchards Project 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.

6 Tangible fixed assets

	Land and buildings <i>At cost</i> £	Plant and machinery <i>At cost</i> £	Motor vehicles <i>At cost</i> £	Total £
Cost or valuation				
At 1 April 2024	105,404	20,685	9,500	135,589
Additions	-	239	-	239
Disposals	-	(8,461)	-	(8,461)
At 31 March 2025	<u>105,404</u>	<u>12,463</u>	<u>9,500</u>	<u>127,367</u>
Depreciation				
At 1 April 2024	27,170	19,740	1,900	48,810
Charge for the year	7,112	425	1,520	9,057
On disposals	-	(8,461)	-	(8,461)
At 31 March 2025	<u>34,282</u>	<u>11,704</u>	<u>3,420</u>	<u>49,406</u>
Carrying amount				
At 31 March 2025	<u>71,122</u>	<u>759</u>	<u>6,080</u>	<u>77,961</u>
At 31 March 2024	<u>78,234</u>	<u>945</u>	<u>7,600</u>	<u>86,779</u>

7 Debtors

	2025 £	2024 £
Trade debtors	7,941	19,133
Prepayments and accrued income	150	-
	<u>8,091</u>	<u>19,133</u>

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxes and social security costs	824	-
Other creditors	5,000	-
Accruals and deferred income	5,220	1,500
	<u>11,044</u>	<u>1,500</u>

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

9 Creditors: amounts falling due after one year	2025	2024
	£	£
Other creditors	20,000	30,000
	<u>20,000</u>	<u>30,000</u>

10 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings	Land and buildings
	2025	2024
	£	£
Falling due:		
within one year	557	-
	<u>557</u>	<u>-</u>

11 Unrestricted funds

	Balance at	Incoming	Outgoing	Balance at
	1 April 2024	Resources	Resources	31 March 2025
	£	£	£	£
General funds	125,604	96,510	(105,396)	116,718
	<u>125,604</u>	<u>96,510</u>	<u>(105,396)</u>	<u>116,718</u>

	Balance at	Incoming	Outgoing	Balance at
	1 April 2023	Resources	Resources	31 March 2024
	£	£	£	£
General funds	119,760	97,300	(91,456)	125,604
	<u>119,760</u>	<u>97,300</u>	<u>(91,456)</u>	<u>125,604</u>

12 Restricted funds

	Balance at	Incoming	Outgoing	Balance at
	1 April 2024	Resources	Resources	31 March 2025
	£	£	£	£
HQ Orchard Extension	2,000	-	(2,000)	-
	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>

	Balance at	Incoming	Outgoing	Balance at
	1 April 2023	Resources	Resources	31 March 2024
	£	£	£	£
HQ Orchard Extension	-	2,000	-	2,000
	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>

Restricted funds consist of funding from The Talent Fund towards the extension of the West Raynham Orchard. The funds were not spent within the time limit given and so were returned to the funder during the year.

East of England Apples and Orchards Project
Notes to the Accounts
for the year ended 31 March 2025

13 Analysis of assets between funds

	Unrestricted	Restricted	Total
	2025	2025	2025
	£	£	£
Represented by:			
Fixed assets	77,961	-	77,961
Current assets	69,801	-	69,801
Creditors	(31,044)	-	(31,044)
	<u>116,718</u>	<u>-</u>	<u>116,718</u>
	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Represented by:			
Fixed assets	86,779	-	86,779
Current assets	70,325	2,000	72,325
Creditors	(31,500)	-	(31,500)
	<u>125,604</u>	<u>2,000</u>	<u>127,604</u>

14 Trustee Remuneration and Related party transactions

During the year Kornelia Deppe, who served as a Trustee throughout this period, received remuneration from the charity amounting to £785 for providing winter workshop services and £148.50 for travel expenses.

During the year Neil Reeve, who served as a Trustee throughout this period, received £104.50 for expenses related to the Apple Days.

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 £27,325 (2024: £24,863).

15 Controlling party

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