



## Trustees' annual report (including Directors' report) for the period

From: 01/02/2017

To: 31/01/2018

Charity name: Colwall Orchard Trust

Charity registration number: 1142573

Company number: 07495461

### Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The Object of the Group is to sustain, promote and celebrate traditional orchards in the parish of Colwall to the benefit of the whole community by:</p> <ul style="list-style-type: none"><li>• Promoting the conservation, restoration and enhancement of traditional orchards</li><li>• Educating and engaging the general public in sustaining orchards for future generations</li></ul> <p>Celebrating orchards and encouraging and facilitating wider use of orchards and local sustainable orchard produce</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We have also achieved public benefit through our objects as follows:</p> <p><b>Promoting the conservation, restoration and enhancement of traditional orchards</b></p> <p>In November 2016, one of our supporters successfully bid at auction for land at Lugg's Mill and offered it for sale to Colwall Orchard Group. We commenced fund raising in earnest in February 2017 and were successful in attracting grants from Severn Waste, Linley Shaw Foundation, the Banister Trust, Alan Evans Trust, Rowlands Trust and the Pippin Trust, together with donations from supporters. This enabled us to purchase the land in October 2017. We also secured a tree planting grant from the Tree Council. We started work over winter 2017/18 and have planted up approx. 2/3 of the site with apple trees and cherry trees. This site will be a second community orchard for the community of Colwall, with open access and a range of activities occurring on site.</p> <p>Our volunteers have also:</p>

		<ul style="list-style-type: none"> <li>• maintained the trees in our first orchard at Colwall Village Garden</li> <li>• continued to work in other orchards in Colwall and,</li> <li>• through the Three Counties Traditional Orchard Project, helped to establish and support a new Orchard Group in Whitbourne.</li> <li>• As in previous years ran a successful tree purchase scheme to help others to establish new orchards, gap up older orchards and plant fruit trees in gardens.</li> <li>• with support from the Finnis Scott Foundation, collected samples from fruit trees around the village for DNA testing.</li> </ul> <p>We have collaborated with Malvern Hills AONB in submitting bids for further orchard-based projects through Natural England’s Facilitation Fund and the Woodland Trust’s Trees Outside Woodlands programme. The former bid was successful and work will start in 2018-19. The latter bid was not successful.</p> <p><b>Educating and engaging the general public in sustaining orchards for future generations</b>  This year we promoted conservation of orchards and the work of Colwall Orchard Trust to the public through various events, walks and talks throughout the year.  Our programme of educational visits has continued and we host other organisations on site such as the Colwall Beavers.  We supported the Three Counties Traditional Orchard Project, acting as an advisory hub for orchards in Herefordshire; providing advice to other orchard groups and owners; and providing training for orchard champions.</p> <p><b>Celebrating orchards and encouraging and facilitating wider use of orchards and local sustainable orchard produce</b>  We continued our programme of celebratory events, including Colwall Apple Day, a Mistletoe Fair and the Wassail and also celebrated our 10-year anniversary with a 10<sup>th</sup> Birthday Party for our members and supporters.  We hosted a wedding in our community orchard in July 2017.  We harvested apples for juice again this year and continued to offer a range of preserves and other orchard produce, now prepared in the Orchard Room kitchen.</p>
Statement confirming whether the trustees have	Para 1.18	<b>Statutory Declaration</b>

<p>had regard to the guidance issued by the Charity Commission on public benefit</p>		<p>Colwall Orchard Trust trustees consider that they have complied with their duty under Section 4 of the 2006 Act to have due regard to guidance published by the Commission on charitable purposes and public benefit.</p> <p>Our membership fees are modest and are waived for those in financial hardship. Many of our events are free or have only a modest charge and offer an enjoyable experience for those attending. Our training is provided without charge and our work conserves, promotes and restores traditional orchards for the public benefit.</p>
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	We do not offer grants.
Policy on social investment including program related investment	Para 1.38	In 2017-18 we purchased land known as Lugg's Mill, for £40,000 and have started work to plant this up as a second new Community orchard for the village.
Contribution made by volunteers	Para 1.38	<p>Volunteers meet weekly and monthly to maintain Colwall Village Garden. Another group of volunteers meets weekly to manage our community orchard and other sites around the village.</p> <p>Our volunteers also organise and run events, run environmental education sessions, harvest fruit, make preserves, and carry out a range of other functions for the Trust.</p> <p>We have not counted the hours contributed, but expect them to be very high.</p>
Other		

### Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	Para 1.20	<p>Our major achievements within this year were:</p> <ul style="list-style-type: none"> <li>• Completing the purchase of Lugg's Mill as a second Community orchard</li> <li>• Planting approx. 2/3 of Lugg's Mill with apples and cherries</li> <li>• Celebrating orchards through many events, each attracting between 20 and 400 people.</li> <li>• Running weekly and monthly volunteer mornings at Colwall Village Garden, and Friday work parties for works on other orchards and garden trees.</li> <li>• Promoting the conservation of orchards and the work of Colwall Orchard Trust in the local area, across Herefordshire and beyond</li> </ul>
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		<ul style="list-style-type: none"> <li>• Further training in orchard management, as well as related subjects such as how to organise and run orchard events</li> <li>• Continuing our education work with pre-School children and children at Key Stage 1 and 2 (including 2 groups of home educated children)</li> <li>• Promoting the economic use of mistletoe, apples and other orchard fruit for apple juice, preserves, fruit leather, lip balm etc.</li> </ul>
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### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	All objectives were achieved, in particular the purchase of Lugg's Mill.
Performance of fundraising activities against objectives set	Para 1.41	Grants received for the purchase of Luggs Mill totalled £37,500, and donations of £3,640 enabled us to complete purchase of Lugg's Mill.
Investment performance against objectives	Para 1.41	Not applicable
Other		

### Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The value of Lugg's Mill, at £40,000, has been added to the tangible assets. £42,500 was still owed at 31/01/2018 for the purchase of the original land costing £65,000 and this debt will be paid off in the forthcoming financial year. The loans are interest free.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	An operating cash reserve representing at least six months' running costs is kept.
Amount of reserves held	Para 1.22	Cash at bank £43,913 at year end
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Our main sources of funding this year have been:</p> <ul style="list-style-type: none"> <li>• <b>Grants</b> – from Severn Waste and a range of other charitable Trusts - see above</li> <li>• <b>Donations:</b> for the purchase of Luggs Mill and through our Tree Dedication service</li> <li>• <b>Fundraising events and activities</b> - see above</li> </ul>
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		<ul style="list-style-type: none"> <li>• <b>Allotment rentals:</b> our community orchard includes 50 allotment plots which are leased to Colwall Allotment Association</li> <li>• <b>Sales of orchard produce</b> – apple juice, preserves, honey and mistletoe</li> <li>• <b>Services</b> – mainly pruning and our fruit tree ordering service.</li> <li>• <b>Higher Level Stewardship Scheme</b> – providing an annual income of at least £600, and educational access payments of £2,000.</li> </ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<p>Current levels of risk are minimal. Our fund raising for the new community orchard was successful. We are confident that we can repay the outstanding debt next financial year. Our income from events and activities more than covers our outgoings.</p> <p>Membership numbers and volunteer contributions have increased over the year, and the risk of loss of skills in the form of key volunteers has reduced as Trustees are now sharing the work of the Trust more effectively.</p>
Other		The Trust has put in place a robust Health and Safety policy.

## Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <a href="#">trust deed</a> , <a href="#">memorandum and articles of association</a> etc	Para 1.25	Articles of Association
How is the charity constituted? <a href="#">for example limited company</a> , <a href="#">unincorporated association</a> , <a href="#">CIO</a>	Para 1.25	We are constituted as a Trust and a Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected annually at the Annual General Meeting

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
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The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	N/A
Other		

## Reference and administrative details

Charity name	Colwall Orchard Trust
Other name the charity uses	Colwall Orchard Group
Registered charity number	1142573
Charity's principal address	1 Cowl Barn Lane, Colwall, Malvern WR13 6EU

Names of the charity trustees who manage the charity				
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Timothy Dixon	Chairman		
2	Helen Stace	Trustee		
3	Timothy Porter	Secretary		
4	Janet Porter	Secretary		
5	Deborah Turnbull	Trustee		
6	Peter Hughes	Treasurer		
7	Ronald Ashman	Trustee	Until 29/03/2017	
8	Carol Ashman	Trustee	Until 29/03/2017	
9	Andrew Spray	Trustee		
10	Pamela McCarthy	Trustee		
11	Andrew Ball	Trustee		
12	Wendy Thompson	Trustee		
13	Lindsay Williams	Trustee	From 23/01/2018	

Corporate trustees – names of the directors at the date the report was approved

<b>Director name</b>	
The Directors of the company are the same as the trustees above	

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>
None	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

## Additional information (optional)

### Names and addresses of advisers (optional information)

Type of adviser	Name	Address
Independent Examiner	Elizabeth Eyre Limited	Bank Street Business Centre, 6 Bank Street, Malvern WR14 2JN

### Name of chief executive or names of senior staff members (optional information)

None

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

## Other optional information

## Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.	
The trustees declare that they have approved the trustees' report (including directors' report) above.	
Signed on behalf of the charity's trustees/directors	
Signature(s)	
Full name(s)	Helen Elizabeth Stace
Position (for example Secretary, Chair, etc)	Trustee
Date	24/11/18



Colwall Orchard Trust		Charity No (if any)	1142573
<b>Annual accounts for the period</b>			
Period start date	<b>01/02/2017</b>	To	Period end date 31/01/2018

## Section A Statement of financial activities

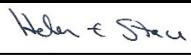
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	17,076	24,300	-	41,376	39,964
Charitable activities	S02	4,931	-	-	4,931	3,335
Other trading activities	S03	19,490	-	-	19,490	17,772
Investments	S04	1,963	-	-	1,963	1,765
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>43,460</b>	<b>24,300</b>	<b>-</b>	<b>67,760</b>	<b>62,836</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	9,521	1,060	-	10,581	6,446
Charitable activities	S09	3,068	-	-	3,068	4,689
Separate material item of expense	S10	-	-	-	-	-
Depreciation	S11	1,433	1,554	-	2,987	3,062
<b>Total</b>	S12	<b>14,022</b>	<b>2,614</b>	<b>-</b>	<b>16,636</b>	<b>14,197</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	29,438	21,686	-	51,124	48,639
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>29,438</b>	<b>21,686</b>	<b>-</b>	<b>51,124</b>	<b>48,639</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	- 15,000	15,000	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>14,438</b>	<b>36,686</b>	<b>-</b>	<b>51,124</b>	<b>48,639</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	-	-	-	-	56,647
<b>Total funds carried forward</b>	S22	<b>14,438</b>	<b>36,686</b>	<b>-</b>	<b>51,124</b>	<b>105,286</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01		-	-	-	-
Tangible assets	(Note 14)	B02	87,020	67,977	-	154,997	117,984
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	87,020	67,977	-	154,997	117,984
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	43,913	-	-	43,913	31,802
<b>Total current assets</b>		B10	43,913	-	-	43,913	31,802
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	43,913	-	-	43,913	31,802
<b>Total assets less current liabilities</b>		B13	130,933	67,977	-	198,910	149,786
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	42,500	-	-	42,500	44,500
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	88,433	67,977	-	156,410	105,286
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	67,977	-	67,977	31,291
Unrestricted funds		B19	88,433	-	-	88,433	73,995
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	88,433	67,977	-	156,410	105,286

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Helen Stace	28/11/2018

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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 and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

No\*

\* -Tick as appropriate

**Please disclose:**

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<b>Not applicable</b>

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<b>Not applicable</b>

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	Not applicable
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<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	Not applicable
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	<b><i>Not applicable</i></b>

## Note 2

## Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Not applicable

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
Fund balance as restated		

### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
Previous period net income/(expenditure) as restated	

**Note 2 Accounting policies**  
**2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The value of any voluntary help received is not included in the accounts but is described	Yes	No	N/a

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a

**Redundancy cost** The charity made no redundancy payments during the reporting period.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Deferred income** No material item of deferred income has been included in the accounts.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

They are valued at cost.

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

	They are valued at cost.	Yes	No	N/a
				✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		✓		
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
			✓	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Donations and legacies:</b>	Donations and gifts	8,107	1,800	-	9,907	5,952
	Gift Aid	2,439	-	-	2,439	19
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	5,868	22,500	-	28,368	33,615
	Membership subscriptions and sponsorships which are in substance donations	662	-	-	662	378
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>17,076</b>	<b>24,300</b>	<b>-</b>	<b>41,376</b>	<b>39,964</b>	
<b>Charitable activities:</b>	Annual Wassail	3,286	-	-	3,286	2,074
	Mistletoe Fayre	1,131	-	-	1,131	-
	Apple Day	-	-	-	-	621
	Other	514	-	-	514	640
	<b>Total</b>	<b>4,931</b>	<b>-</b>	<b>-</b>	<b>4,931</b>	<b>3,335</b>
<b>Other trading activities:</b>	Sales fruit trees and shrubs	2,801	-	-	2,801	-
	TCTOP project	14,637	-	-	14,637	17,252
	Sales of juice	900	-	-	900	-
	Sales of preserves	861	-	-	861	-
	Other	291	-	-	291	520
	<b>Total</b>	<b>19,490</b>	<b>-</b>	<b>-</b>	<b>19,490</b>	<b>17,772</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	14
	Dividend income	-	-	-	-	-
	Rental and leasing income	1,963	-	-	1,963	1,751
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,963</b>	<b>-</b>	<b>-</b>	<b>1,963</b>	<b>1,765</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>43,460</b>	<b>24,300</b>	<b>-</b>	<b>67,760</b>	<b>62,836</b>	

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	AONB (Worcestershire County Council)	2,348	2,320
Government grant 2	RPA (Rural Payments Agency)	3,520	2,273
Government grant 3		-	-
Other		-	-
	<b>Total</b>	<b>5,868</b>	<b>4,593</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

None - grants only paid after proof of expenditure

*Please give details of other forms of government assistance from which the charity has directly benefited.*

None

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events	1,669			1,669	830
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	649	-	-	649	1,095
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	2,000	-	-	2,000	2,522
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	5,203	1,060	-	6,263	1,999
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>9,521</b>	<b>1,060</b>	<b>-</b>	<b>10,581</b>	<b>6,446</b>
<b>Expenditure on charitable activities</b>					
Purchase of fruit trees	1,440	-	-	1,440	4,147
Other orchard products	1,628	-	-	1,628	542
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>3,068</b>	<b>-</b>	<b>-</b>	<b>3,068</b>	<b>4,689</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Other**

Depreciation	1,433	1,554	-	2,987	3,062
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>1,433</b>	<b>1,554</b>	<b>-</b>	<b>2,987</b>	<b>3,062</b>

**TOTAL EXPENDITURE**

	14,022	2,614	-	16,636	14,197
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**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Purchase of fruit trees	0		1440	4147
Activity 2	Other orchard products provided	0		1628	542
Other					
<b>Total</b>				<b>3068</b>	<b>4689</b>

**Prior year expenditure on charitable activities can be analysed as follows:**

More was spent on fruit trees, but less on other orchard products

**Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

No particular item is material

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-



**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

--

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
911	360

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

**Please state the legal authority or reason for making the payment**

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

**The nature of the payment (cash, asset etc.)**

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.


*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity


*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan


**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1				
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	118,973	-	-	3,798	122,771
Additions	40,000	-	-	-	40,000
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	158,973	-	-	3,798	162,771

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>	20 years			25% and 10%		

At beginning of the year	2,698	-	-	2,089	4,787
Disposals	-	-	-	-	-
Depreciation	2,698	-	-	289	2,987
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	5,396	-	-	2,378	7,774

**14.3 Net book value**

Net book value at the beginning of the year	116,275	-	-	1,709	117,984
Net book value at the end of the year	153,577	-	-	1,420	154,997

**14.4 Impairment**

**Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

--

**14.5 Revaluation**

**If an accounting policy of revaluation is adopted, please provide:**

- the effective date of the revaluation**
- the name of independent valuer, if applicable**
- the methods applied and significant assumptions**
- the carrying amount that would have been recognised had the assets been carried under the cost model.**


**14.6 Other disclosures**

- (i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.**
- (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.**
- (iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.**

<b>None</b>
<b>Purchase of land at Luggs Mill £40,000. Paid in full without borrowing.</b>
<b>None</b>

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:*

**Reasons for choosing  
amortisation rates**

**Policies for the recognition of any  
capital development**


### 15.5 Impairment

**Please provide a description of the events and  
circumstances that led to the recognition or  
reversal of an impairment loss.**

--

### 15.6 Revaluation

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied**

**the carrying amount that would have been  
recognised had the assets been carried under  
the cost model.**


### 15.7 Other disclosures

**(i) If your intangible asset was acquired by way  
of grant, provide value on initial recognition and  
carrying amount of the asset.**

**(ii) Details of the carrying amounts of any  
intangible assets to which the charity has  
restricted title or that are pledged as security for  
liabilities.**

**(iii) Please provide the amount of contractual  
commitments for the acquisition of intangible  
assets.**

**(iv) State the amount of research and  
development expenditure recognised as  
expenditure in the year.**

**(vi) Please detail the headings in the SOFA in  
which a charge for amortisation of intangible  
assets is included.**

**(vii) For any material intangible assets, please  
provide a description, its carrying amount and  
any remaining amortisation period.**


\* The "transfers" row is for movements between fixed asset categories.

*\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual*

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.


**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**16.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

Carrying amount at the beginning of the period  
 Additions  
 Disposals  
 Depreciation/impairment  
 Revaluation  
 Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


**16.9 Five year summary of heritage assets transactions**

	2015	2014	2013	2012	2011
--	------	------	------	------	------

	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-



**17.3 If your charity holds investment properties, please complete the following note:**

**(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity**

**(ii) Name or independent valuer, if applicable, and relevant qualifications**

**(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**

**(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**


17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents  
 Listed investments  
 Investment properties  
 Social investments  
 Other investments  
 Total

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year


**Amounts payable after more than 1 year**

--

**Amounts receivable within 1 year**

--

**Amounts receivable after more than 1 year**

--

**17.7 Additional information**

**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**

--

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

--

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

--

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	42,500	44,500
<b>Total</b>	-	-	<b>42,500</b>	<b>44,500</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

--

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

*The creditors who have provided loans for the purchase of land used by the Trust are all private individual. All loans are interest-free.*

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
43,913	31,802
-	-
43,913	31,802

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

Credit risk is minimal. All invoices to individuals and firms are formally prepared and regularly followed up. There is no liquidity risk as ongoing commitments are covered by reserves in the bank and no major investment decisions are made without formal Board approval following careful analysis. The main asset of land is not subject to market risk, and the refurbished shed is depreciated in the accounts.

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

**Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
P Elvins	R	Towards land purchase at Luggs Mill	760	-	- 760	-	-	-
Anonymity requested	R	Towards land purchase at Luggs Mill	1,000	-	- 1,000	-	-	-
Linley Wightman Shaw Foundation	R	Towards land purchase at Luggs Mill	-	3,500	- 3,500	-	-	-
Rowlands Trust	R	Towards land purchase at Luggs Mill	-	3,000	- 3,000	-	-	-
Pippin Trust	R	Towards land purchase at Luggs Mill	-	5,000	- 5,000	-	-	-
Alan Evans Memorial Trust	R	Towards land purchase at Luggs Mill	-	1,000	- 1,000	-	-	-
Severn Waste Environmental Fund	R	Towards land purchase at Luggs Mill	-	10,000	- 10,000	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	103,526	52,884	-	-	-	156,410
		<b>Total Funds</b>	105,286	75,384	- 24,260	-	-	156,410

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
P Elvins	R	Towards land purchase at Luggs Mill	-	760	-	-	-	760
Anonymity requested	R	Towards land purchase at Luggs Mill	-	1,000	-	-	-	1,000
Anonymity requested	R	Towards land purchase at Luggs Mill	-	2,000	- 2,000	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	56,647	46,879	-	-	-	103,526
		<b>Total Funds</b>	56,647	50,639	- 2,000	-	-	105,286



**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.


**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

#

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

None
------

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

<b>TRUE</b>
-------------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

--

*For any related party, please provide details of any guarantees given or received.*

--

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Colwall Orchard Trust

On accounts for the year  
ended

31<sup>st</sup> January 2018

Charity no  
(if any)

1142573

Set out on pages

1 to 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2018.

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 Trust's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

29<sup>th</sup> November 2018

Name:

Elizabeth Eyre

Relevant professional  
qualification(s) or body  
(if any):

Fellow Chartered Accountant ICAEW

Address:

Bank Street Business Centre, 6 Bank Street

Malvern

Worcestershire, WR14 2JN

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

Empty box for disclosure details.