

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2019
REGISTERED CHARITY NUMBER - 1095151
COMPANY NUMBER - 03787303 (ENGLAND & WALES)

Silver & Co
Accountants
Taxation
& Business Advisors

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)

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MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

DIRECTORS & TRUSTEES

Peter Austerfield
Michael Porter
James Chapman
Jacqueline Denman
Nicholas Dunn
Sir Andrew Large
Andrew Pillow
Stephen Ainsleigh Rice
David Smith (Appointed 1st January 2018)

CHIEF EXECUTIVE

Jacqueline Denman (Chairman Appointed 15th July 2017)

REGISTERED OFFICE

Brock House,
Pelham Road,
Upton Magna,
Shrewsbury,
Shropshire.
SY4 4UA.

INDEPENDENT EXAMINERS

Silver & Co.,
The Hollies,
16, St. John Street,
Bridgnorth,
Shropshire.
WV15 6AG.

BANKERS

Barclays Bank Plc.,
1/3 Broad Street,
Hereford,
HR4 8BH

Virgin Money,
Gosforth,
Newcastle upon Tyne
NE3 4PL

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2019

The trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the Year Ended 31st March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Directors and Trustees

The Directors and Trustees who served during the year were as follows:

Jacqueline Denman - Chairman	Nicholas Dunn
Peter Austerfield - Life Vice President	Sir Andrew Large - President
Michael Porter	Andrew Pillow - Company Secretary & Treasurer
James Chapman	Stephen Ainsleigh Rice
David Smith	

Structure, Governance and Management

Marcher Apple Network (MAN) is run through a Management Committee. Some Trustees are members of the committee with specific responsibilities, all are welcome to attend.

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of Marcher Apple Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRSSE);
- 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 a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.
- The trustees are in consultations with the independent examiners to provide further information to meet the requirements of FRS 102 Statement of Recommended Practice.

Internal Control and Risk Management

The Directors review the effectiveness of all material internal controls, including operational, financial and compliance controls and risk management systems.

The internal control systems are designed to meet the Company's particular needs and the risks to which it is exposed, to manage those risks and to provide reasonable assurance against misstatement or loss.

Objectives and Activities

The objectives for which the Association is established are to further the education of the public by promotion of research, identification and to conserve by any recognised means, old varieties of Apples, Pears and other fruits found growing in the Marches Area of England and Wales, and elsewhere, and to make collected information available or organisations by displays, demonstrations, talks or any other communication system.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision. It is estimated that over 1,000 volunteer hours were provided during the year. If this is conservatively valued at £8 an hour the volunteer effort amounts to over £8,000.

Trustee's Annual General Meeting Report (Strategic Report)

Summary of the main achievements during 2018/19

Membership has increased this year and the enthusiasm shown by our members has been very heartening.

MAN attended eight regional shows during the Autumn and The British Beekeepers Association at Harper Adams in the Spring. MAN's identification service was well attended and appreciated. This and the shows are the principal sources by which MAN becomes aware of old varieties. It is to mutual benefit that MAN attends these events.

We received fewer samples of fruit from the public this year and these generally required less detailed study than in earlier years. The first good crop from the young nursery trees in the Paramor orchard gave us opportunity to make progress identifying apples in MAN's own collection. A total of 352 apple varieties were identified.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

We again had our AGM in Pudleston Village Hall; attendance was a little less than last year. We were delighted to welcome Tim Dixon who described the work of the Colwall Orchard Group, a community driven project which has energised this village with its long history of fruit processing and orchards. New orchards have been planted, old ones pruned and managed alongside a wealth of community events from wassails to picnics, getting local people to love and cherish their orchards.

There were fascinating articles in our magazine 'Apples and Pears' including Wade Muggleton's on mulch and tree guards, two very important issues in early nurturing of young trees. He also continued his description of tracking down old varieties in Worcestershire.

Results of the first two campaigns of DNA fingerprinting of Apples were presented in Apples and Pears. Together with the 2018 campaign, these now represent almost the entirety of those trees of which there has been identification doubt, or other interest in the identity, consisting of 935 of 1,272 trees at Paramor, Tredomen Croft, Pendarren, Ty Glyn, Westhope and Aberhoywe. A few more, mainly recent accessions, have been selected for DNA in 2019.

Results from 204 samples submitted in the 2018 campaign confirmed 147 matched those at the NFC. As a result of the last three years of work, MAN can now confirm it has an established subset of the National Collection comprising 575 trees of 223 varieties, about 10% of the entire Brogdale holding; it offers a modest contribution to reducing loss of biodiversity.

Among the DNA results we were delighted to find some new names for varieties that had puzzled us including *Pride of the Orchard* for *Machen* and *Webb's Kitchen Russet* for tentatively identified varieties *Reinette du Canada* and *Penmaes Russet*. An apple from an old tree in Leominster (on land once part of the Earl of Meath's estate) matches quite closely the *Gelli Aur* found in Camarthenshire and Fermony, County Cork. A number of trees in one of our member's extensive Welsh collection, little covered by the recent excellent work of the Welsh Perry and Cider Society, match those in MAN's own collection, but interestingly these come from different source trees, thus confirming they aren't seedlings but on the contrary were valued in their own right. It includes *Welsh Pitcher* and a tree found at a higher altitude from around Rhayader. A major success of the 2018 campaign has been that about 20 varieties, hitherto unmatched in our collections, have now been found to have instances of the same variety elsewhere.

MAN was represented at an Adjudication Panel meeting at the University of Reading for accrediting varieties for accession to a National Register of Local Cultivars. MAN submitted nine varieties. Four were approved, while further information was requested on the others.

In our Spring News Sheet we noted the first results from the 2018 DNA campaign and our contribution to the Register of Local Cultivars.

Summary of the main activities undertaken for the public benefit

In setting the year's objectives and planning activities the Trustees have taken careful consideration of the Charity Commission's general guidance on public benefit.

With some reluctance, Marcher Apple Network has scaled back its educational programme of courses. However, we are pleased to be able to continue to offer help with courses and provide advice and contacts to members and the public at shows and other events.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

We have released both Donnington and Lower Ffordd-fawr back to the owners as all interesting varieties they contained have been re-grafted and planted at other locations.

Marcher Apple Network now manages five museum orchards:

Cwmdu (Paramor Orchard)
Tredomen
Croft Pendarren
Ty Glyn
Westhope

These orchards provide a gene bank from which local varieties may be propagated by graftwood or budwood as well as allowing unknown varieties to be grown on for later identification.

Results of the DNA Campaigns are available to the public via www.fruitID.org

Marcher Apple Network is a member of PAVO - the Powys Association Voluntary Organisations.

Achievements and Performance

Orchards

Orchard management depends extensively on volunteer effort, a cause for celebration but also a limiting factor on what could be achieved. The Orchard at Ty Glyn is now becoming well established with another 240 trees planted; a further 20 have been planted at Paramor.

Graftwood and Propagation

Over the winter of 2018/19 over 300 sets of graftwood scions were collected for propagation principally into the new orchard at Ty Glyn, but also to the cordon collection at F P Matthews, and to standard-sized trees for the National Trust and Duchy of Cornwall. A further 30 sets were provided to the public.

Apple Identification

Through much of the UK there was a fairly good apple harvest during 2018, but a marked reduction in the number of 'difficult' apples brought for ID.

Identification took place at nine events by members of MAN. There is always hope of finding a rarity. Some of the more unusual varieties we encountered are *Haughty's Red*, *Witney Kernel*, *Neidz Vetriana*, *Wyken Pippin*, *King George V*, *Gascoyne's Scarlet*, *Royal Jubilee*.

DNA fingerprinting

Has been covered above.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

Collaboration with National Trust and Duchy of Cornwall

For three National Trust properties in Herefordshire, MAN has selected 68 trees of traditional varieties which have a strong local connection with the immediate area of these properties.

The Duchy of Cornwall has kindly accepted about 100 local traditional varieties as part of their support for the NFC, and for MAN.

While MAN has prime responsibility for conserving 'unknowns' and 'uncertains' we are grateful to F P Matthews for providing a back-up for these thus reducing pressure on MAN's resources and risk of loss.

Financial Review - Marcher Apple Network Accounts

The Charity's policy is to hold a financial reserve of at least £6000. This is broadly sufficient to cover one year of expenditure on its core activities of orchard maintenance, newsletter publication, holding of Management and Trustee Meetings.

There are currently no restricted or designated funds.

No non-members or organisations are used for fundraising. Income from the public (and members) arises from membership subscription, sale of books etc., identification service and voluntary donations.

Statement of Disclosure of Information to Independent Examiners

We, the Directors of the company who held office at the date of approval of these Financial Statements, as set out below, each confirm so far as we are aware, that:

- there is no relevant information of which the company's independent examiners are unaware: and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the company's independent examiners are aware of that information.

Independent Examiners

A resolution proposing that Silver & Co. be re-appointed as independent examiners of the charity will be put to the Annual General Meeting.

This report was approved by the Board on 18th October 2019

.....
Chairman

A.G.Pellaw
Treasurer 5/11/19

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
MARCHER APPLE NETWORK

We report on the accounts of the company for the year ended 31st March 2019 which are set out on pages 8 to 14.

Respective responsibilities of Trustees and Independent Examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the Charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF
MARCHER APPLE NETWORK (CONTINUED)

Independent Examiner's statement

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

1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, but at this point they are not in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities.

have not been met; or

2) to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Silver & Co.,
Independent Examiners.

The Hollies,
16, St. John Street,
Bridgnorth,
Shropshire.
WV15 6AG

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st MARCH 2019

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2019</u> <u>£</u>	<u>Total</u> <u>2018</u> <u>£</u>
Incoming Resources				
Annual Subscriptions	1,449	-	1,449	1,284
Apple ID	952	-	952	1,517
Gross Bank Interest	34	-	34	15
Donations	10,762	-	10,762	11,043
Life Members	500	-	500	380
Misc. Receipts	4,272	-	4,272	3,482
Pomona Project	15	-	15	85
Speaker Fees	-	-	0	35
Grants Received	-	-	0	-
Events	-	-	0	495
Sale of Books & CD's	1,169	-	1,169	2,063
Sale of Trees	-	-	0	-
Peelers	155	-	155	-
Grafting/Pruning Courses	-	-	0	240
Juice Sale	-	-	-	-
Closing Stock	8,462	-	8,462	7,798
Total Incoming Resources	27,770	0	27,770	28,437
Resources Expended				
Direct Charitable Expenditure:				
Running and maintenance costs	28,582	-	28,582	18,333
Opening Stock	7,798	-	7,798	9,112
Total Resources Expended	36,380	0	36,380	27,445
Net Incoming Resources	(8,610)	0	(8,610)	992
Fund balances brought forward at 31st March 2018	73,653	0	73,653	72,661
Fund balances carried forward at 31st March 2019	65,043	0	65,043	73,653

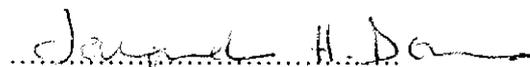
All amounts above are derived from continuing operations and the Charity has no recognised gains or losses other than those passing through the Statement of Financial Activities.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31st MARCH 2019

	<u>Note</u>	<u>2019</u> £	<u>2018</u> £
FIXED ASSETS:			
Tangible assets	10	40,617	40,816
Intangible assets	11	-	-
		<u>40,617</u>	<u>40,816</u>
CURRENT ASSETS:			
Stocks		8,462	7,798
Debtors due within one year	12	-	432
Short term deposits		-	-
Cash at Bank & in Hand		20,420	32,405
		<u>28,882</u>	<u>40,635</u>
CREDITORS: amounts falling due within one year	13	(4,456)	(7,798)
		<u>24,426</u>	<u>32,837</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>65,043</u>	<u>73,653</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		65,043	73,653
CREDITORS: amounts falling due after more than one year	14	-	-
NET ASSETS/(LIABILITIES)		<u>65,043</u>	<u>73,653</u>
FUNDS:			
Unrestricted Funds			
General Funds		65,043	73,653
Designated Funds		-	-
		<u>65,043</u>	<u>73,653</u>
Restricted Funds		-	-
TOTAL FUNDS	17	<u>65,043</u>	<u>73,653</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements on pages 8 to 9 were approved and authorised for issue by the trustees on 18.12.2019 and signed on their behalf by:


 Director

 6/11/19

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2019

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The charity has availed itself of Paragraph 4(1) of Schedule 1 of the Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

(b) Company Status

Marcher Apple Network (MAN) is run through a Management Committee. Some Trustees are members of the committee with specific responsibilities, all are welcome to attend.

(c.) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Investment income and gains are allocated to the appropriate fund.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

(d) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

(e.) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Premises overheads have been allocated on a floor area basis and other overheads have been allocated on the basis of the head count.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include costs of disseminating information in support of the charitable activities. Support costs are those incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(f) Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful lives as follows:

Orchard Equipment	10% per annum of net book value.
Computers	25% per annum of net book value.

(g) Investments

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

(h) Stock

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

(i) Pension Costs

The charity does not yet operate a contribution scheme for its employees.

(j) Finance and Operating Leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred. Assets purchased under finance lease are capitalised as fixed assets. Obligations under such agreements are included in creditors. The difference between the capitalised cost and the total obligation under the lease represents the finance charges. Finance charges are written off to the SOFA over the period of the lease so as to produce a constant periodic rate of charge.

(k) Foreign Currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

2 Donations and Gifts	<u>2019</u> <u>£</u>	<u>2018</u> <u>£</u>
Individuals	10,762	11,043
Charitable Foundations	-	-
Corporate Donors	-	-
Gifts in Kind	-	-
	<u>10,762</u>	<u>11,043</u>
3 Legacies		
The charity had no legacies during the year.		
 4 Merchandising Income and Costs	<u>2019</u> <u>£</u>	<u>2018</u> <u>£</u>
Merchandising Income	1,324	2,063
Cost of Sales	-664	1,314
Administrative Expenses	-	-
	<u>-664</u>	<u>1,314</u>
Merchandising Expenses	-664	1,314
Surplus	<u>1,988</u>	<u>749</u>
5 Investment Income	<u>2019</u> <u>£</u>	<u>2018</u> <u>£</u>
Interest Receivable	34	15
Dividends Receivable from Equity Shares	-	-
Dividends Receivable from Investments and Unit Trusts	-	-
	<u>34</u>	<u>15</u>

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

6 Total Resources Expended

	<u>STAFF</u> <u>COSTS</u> <u>£</u>	<u>OTHER</u> <u>DIRECT</u> <u>COSTS</u> <u>£</u>	<u>OTHER</u> <u>ALLOCATED</u> <u>COSTS</u> <u>£</u>	<u>TOTAL</u> <u>2019</u> <u>£</u>	<u>TOTAL</u> <u>2018</u> <u>£</u>
Fund-raising Costs	-	-	-	-	-
Building Appeals Costs	-	-	-	-	-
Merchandising Costs	-	-664	-	-664	1,314
Investment Management Fees	-	-	-	-	-
Residential Care Costs	-	-	-	-	-
Childcare	-	-	-	-	-
Emergency Services	-	-	-	-	-
Information and Education	-	1,195	-	1,195	1,512
Support Costs	-	25,268	-	25,268	14,898
Management and Administration	-	1,429	-	1,429	1,229
Total Resources Expended	-	27,228	-	27,228	18,953

Other direct costs include:

	<u>2019</u> <u>£</u>	<u>2018</u> <u>£</u>
Examiners Remuneration (including expenses and benefits in kind):		
Independent Examiners Fee	-	-
Accountancy, Taxation and Other Services	492	468
Operating Lease Rentals	-	-
Depreciation - on Owned Assets	198	226
Depreciation - on assets held on finance leases and hire purchase contracts	-	-
Finance Lease Interest	-	-
	<u>690</u>	<u>694</u>

7 Trustees' Remuneration

The trustees neither received nor waived any emoluments during the year (2018 £Nil).

They also did not receive any out of pocket expenses.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

8	Staff Costs	<u>2019</u>	<u>2018</u>
		<u>£</u>	<u>£</u>
	Wages and Salaries	-	-
	Social Security Costs	-	-
	Pension Costs	-	-
		<u>0</u>	<u>0</u>

There were no employees earning more than £60,000, and no staff received any emoluments that need to be defined for taxation purposes.

There were no full-time staff members during the year. The staff work on a part-time ad hoc basis.

9 Pension Costs

There was no Pension Scheme operated by or on behalf of the charity during the year.

10 Tangible Fixed Assets

	<u>Land &</u>	<u>Orchard</u>			
	<u>Improvements</u>	<u>Equipment</u>	<u>Computers</u>	<u>Library</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost/Valuation as at 1st April 2018	36,000	2,600	750	3,100	42,450
Additions	-	-	-	-	-
Cost/Valuation as at 31st March 2019	<u>36,000</u>	<u>2,600</u>	<u>750</u>	<u>3,100</u>	<u>42,450</u>
Depreciation as at 1st April 2018	-	895	639	100	1,634
Charge for Year	-	171	28	-	199
Depreciation as at 31st March 2019	<u>-</u>	<u>1,066</u>	<u>667</u>	<u>100</u>	<u>1,833</u>
Net Book Value at 31st March 2019	<u>36,000</u>	<u>1,534</u>	<u>83</u>	<u>3,000</u>	<u>40,617</u>
Net Book Value at 31st March 2018	<u>36,000</u>	<u>1,705</u>	<u>111</u>	<u>3,000</u>	<u>40,816</u>

11 Fixed Asset Investments

The Charity had no fixed asset investments during the year.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

12 Debtors	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Trade Debtors	-	-
Legacies	-	-
Other Debtors	-	432
Amount owed by Subsidiary Undertaking	-	-
Prepayments and Other Accrued Income	-	-
	<u>0</u>	<u>432</u>
13 Creditors : Amounts Falling Due Within One Year	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Trade Creditors	4,000	7,366
Taxation and Social Security Costs	-	-
Other Creditors	-	-
Obligations under Finance Leases	-	-
Accruals and Deferred Income	456	432
	<u>4,456</u>	<u>7,798</u>

14 Creditors : Amounts Falling Due After More Than One Year

The Charity had no Creditor amounts outstanding due after more than one year.

15 Obligations Under Finance Leases

The Charity had no Obligations under finance leases during the year.

16 Financial Commitments

The Charity had no Financial commitments during the year.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2019

17 Statement of Funds

	<u>As at</u> <u>01/04/2018</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expenditure</u> <u>£</u>	<u>Investment</u> <u>Gains</u> <u>£</u>	<u>Transfers</u> <u>£</u>	<u>As at</u> <u>31/03/2019</u> <u>£</u>
Unrestricted Funds	73,653	27,770	(36,380)	-	-	65,043
Total Unrestricted Funds	73,653	27,770	(36,380)	-	-	65,043
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Restricted Funds	-	-	-	-	-	-
Total Restricted Funds	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

18 Analysis of Group Net Assets Between Funds

The Charity is not part of a Group and therefore has no group net assets.

19 Subsidiary Company

The Charity does not have any Subsidiary income, expenditure or funds.

20 Cash Flow Information for the Group

As the Charity is not part of a Group a Group Cash Flow is not required.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2019
FOR THE INFORMATION OF THE DIRECTORS ONLY

	<u>2019</u>		<u>2018</u>	
	£	£	£	£
<u>INCOME</u>				
Annual Subscriptions	1,449		1,284	
Apple ID	952		1,517	
Gross Bank Interest	34		15	
Donations	10,762		11,043	
Life Members	500		380	
Misc. Receipts	4,272		3,482	
Pomona Project	15		85	
Speaker Fees	-		35	
Grants Received	-		-	
Events	-		495	
Sale of Books & CD's	1,169		2,063	
Sale of Trees	-		-	
Peelers	155		-	
Grafting/Pruning Courses	-		240	
Juice Sale	-		-	
Closing Stock	<u>8,462</u>		<u>7,798</u>	
<u>GROSS INCOME</u>		27,770		28,437
<u>LESS:</u>				
<u>EXPENSES</u>				
Opening Stock	7,798		9,112	
Mileage	874		919	
Misc. Payments	267		375	
Newsletter	564		668	
Orchard Maintenance	9,678		4,863	
Tree DNA Testing costs	12,179		5,100	
Postage	875		576	
Purchases re Library	-		-	
Purchase of Trees	1,688		2,908	
Purchase of Books & CD's	225		-	
Stationery/Copying	29		20	
Insurance	258		258	
Paramor Orchard	-		-	
Website	550		1,024	
Room Hire	645		488	
Depreciation	198		226	
Accountancy & Professional Fees	492		468	
Repairs & renewals	60		240	
Shed Rental	<u>-</u>		<u>200</u>	
		<u>36,380</u>		<u>27,445</u>
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>		<u>(8,610)</u>		<u>992</u>