

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023
REGISTERED CHARITY NUMBER - 1095151
COMPANY NUMBER - 03787303 (ENGLAND & WALES)

Silver & Co
Accountants
Taxation
& Business Advisors

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	<u>Page</u>
Legal & administrative information	
Trustees' Annual Report	2 - 6
Independent Examiners Report	7 - 8
Consolidated statement of financial activities	9
Consolidated and charity balance sheets	10
Notes forming part of the financial statements	11 - 18
For the information of the Directors and Trustees only:	
Detailed trading and profit and loss accounts	19

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

DIRECTORS & TRUSTEES

Sir Andrew Large	(Resigned 19/11/22) (President)
Peter Austerfield	(Life Vice-President)
Jacqueline Denman	(Chairperson)
Andrew Pillow	(Company Secretary & Treasurer)
Nicholas Dunn	(Resigned 19/11/22)
David Smith	

CHIEF EXECUTIVE

Jacqueline Denman (Chairperson)

REGISTERED OFFICE

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

INDEPENDENT EXAMINERS

Silver & Co.,
The Hollies,
16, St. Johns 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 2023

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 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019 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	(Chairperson)
Nicholas Dunn	(Resigned 19/11/2022)
Peter Austerfield	(Life Vice President)
Sir Andrew Large	(President) (Resigned 19/11/2022)
Andrew Pillow	(Company Secretary & Treasurer)
David Smith	

Structure, Governance and Management

With fewer Trustees and active volunteers available continued operation of a two-tier management structure was considered no longer useful. Marcher Apple Network (MAN) has been run through a Management Committee until 14/03/2022 when Trustees disbanded and took over all powers and responsibilities. Activities carried out by Volunteers are managed by the Trustees.

Statement of Directors' and Trustees' Responsibilities

The trustees (who are also directors of the charity 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 2005 (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 2023

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 not 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 continued help from its volunteers who are involved in service provision. It is estimated that over 1,500 volunteer hours were provided during the year in a wide range of activities. If this is conservatively valued at £10 an hour the volunteer effort amounts to at least £15,000.

Trustee's Annual General Meeting Report (Strategic Report)

Report is reproduced here for member information.

Marcher Apple Network is a company limited by guarantee, Company No. 3787303. It is also registered as a charity, Charity No. 1095151, and is governed by its Memorandum and Articles of Association as amended by special resolution dated 19th November 2022. The Directors of Marcher Apple Network are the Charity Trustees. This combined annual report contains the Directors' report as required by company law.

Directors and Trustees

Jacqueline Denman	(Chairperson)
Nicholas Dunn	(Resigned 19/11/2022)
Peter Austerfield	(Life Vice President)
Sir Andrew Large	(President) (Resigned 19/11/2022)
Andrew Pillow	(Company Secretary & Treasurer)
David Smith	

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2023

Summary of the main achievements nad concerns during 2022/23

We're delighted to report that during the year MAN activites continued to consolidate its collection and curatorial notes, again attended some Shows and began Identification work. It is becoming clearer that much of the original mission has now been accomplished:

- Eighty varieties have been described and photographed, about half of which are heritage or historically interesting.
- The collection is now the premier curated collection of apple varieties found growing in the Welsh Marches and Wales.
- Further steps have been taken to back up the collection through selective distribution to other parties.
- MAN has established a track record and is known and recognised for the exceptional body of knowledge which it has developed.

Membership

MAN has welcomed 8 new members. Membership stands at 292, including 24 'dormant members'. The sixteen positive responses to the survey undertaken in February 2021 were followed up by members of the Management Committee to all members, leading to a number of specific offers of help.

Trustees / Directors, Voluntees and Donors

Two of the four continuing Trustees have substantial health issues and were only able to give very limited attention to MAN. At a Trustee meeting on 3rd April, just after the end of the financial year the continuing four Trustees / Directors co-opted two members (Phil Chadwick and Stephen Ainsleigh Rice). In response to the appeal made during 2022 for new Trustees to come forward, we're grateful three further members have expressed an interest since March 2023. Succession is critical to MAN surviving.

The member survey of 2021 led to some more members to volunteer in areas they enjoy. Currently we have about eight Members who kindly volunteer at shows, newsletters, photography or orchard work in roles other than as Trustees. Their help is much appreciated. Yet we remain very short of help; 20 years ago there were several dozen active members.

MAN's net current liabilities (reserves) are £24K. The deficit of expenditure over income was £3.6K in 2022 and is expected to be about £3.1K in 2023. Since 2016, two members have made substantial donations to MAN. These have often significantly exceeded all other sources of income combined and usually exceed expenditure; it enabled reserves to increase. Now there is about 5 years' coverage of future operations. It allows some time for enabling further efforts at succession planning, training and finding a solution for Paramor. However, continued giving cannot be assured; meriting generosity requires that members respond by taking opportunity to learn and progressively assume responsibility. Otherwise there is a real threat that MAN may have to wind-up.

AGM November 2022

Our first in-person Annual General Meeting since Covid-19 restrictions were lifted was again held at the Museum of Cider in Hereford and made available to Members to Participate via Teams. Changes to our Articles of Association were proposed to members for enabling future general meetings to be hybrid in-person and video conferencing, and also that Trustee meetings may be conducted as Trustees and best enables their contribution, especially valued as Trustees live over 100 km apart. Members nearly unanimously voted for these changes.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2023

Our annual subscription has been £10 for nearly 20 years. It was proposed to the AGM 2023 that it be increased to £20. Members approved it.

Summary of Public benefit derived from MAN's activities

MAN's collection now includes 240 (about 11%) of the apple varieties held at the National Fruit Collection. There are a further 260 varieties not held at the NFC. In total these include most of those historically associated with Wales and the English border counties. It is a regional contribution to reducing biodiversity risk.

Our secretary receives and answers many requests for advice via our website. It is a service clearly greatly valued. It builds upon Wade Muggleton's many years of practical orchard and conservation work; further support derives from links with his extensive network of experts.

MAN has supported the Welsh Heritage Orchard project through having in its collection over 40 varieties that have Welsh origins. MAN compiled listings with over a hundred candidate varieties for being 'Welsh' and assisted at workshops for defining their claims as heritage, associated or modern. MAN is keen to provide scions for the National Botanic Garden of Wales and other groups to establish their own collections.

MAN has continued to invest time and effort in improving the website and uploading new content. It was completely updated in March 2023. Results of the DNA Campaigns are available to the public via www.fruitID.org.

Shows and ID

As Covid-19 concerns eased, the public returned to Autumn Shows. MAN volunteers attended shows at British Beekeepers convention at Harper Adams University, Tenbury Wells, Leominster, Craven Arms, The National Botanic Garden of Wales. They were pretty busy with many folk waiting patiently for our volunteers to look at their fruit. Most of MAN's highly experienced pomologists have now retired. Hat's off to the new blood, they are learning the nuances and doing a super job, and enjoying the challenges too. Most varieties submitted were quite popular ones, through 'Herefordshire Beefing' gave them a further interest. Additionally samples submitted at the Malvern Show, Big Apple, via Transition Telford and by post admitted more leisurely identification work. In total well over 50 samples were inspected and identified. While it is a little disappointing that the large majority of samples submitted are common (or popular traditional ones), it does rather suggest that there are now few unknown rare varieties yet to be found. It suggests MAN has now most varieties that remain extant.

The Orchards

FP Matthews Ltd. most generously agreed to copy at their expense the entire collection and house them at their nursery orchard. This will take several years to complete and will provide considerable relief and protection against loss of trees. We are most grateful.

Changing our way of grass management and finding a partner organization for running Paramor are currently subject of increased effort, especially making contact with the National Botanic Garden of Wales, and other charities. In addition we have had encouragement that there are several folk in the local Cwmdu community who are interested in becoming more involved.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2023

All trees at Paramor and Ty Glyn were pruned during the summer. A further 22 varieties were accredited through the Register of Land Cultivers, including 'Grange' one of the first varieties to be bred by Thomas Andrew Knight in 1792. From this accreditation a cider and orchard enthusiast in Australia has found it there. Some 44 samples were submitted for DNA fingerprinting mainly for confirming identity. There were a few surprises, mostly notably that a member's submission of samples from old trees on the island of Tenera near Skye matched that of 'Yorkshire Aromatic'; perhaps the variety is of Scottish origin since these trees are much older than the date of 1949 when the NFC recieved it.

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

.....

Chairman

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
MARCHER APPLE NETWORK

We report on the accounts of the company for the year ended 31st March 2023 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, and meet the methods and principles of the Charity Commission reporting of accounts CC17a.

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. Johns 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 2023

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>
Incoming Resources				
Annual Subscriptions	1,574	-	1,574	1,325
Apple ID	-	-	-	2,385
Gross Bank Interest	33	-	33	13
Donations	3,763	-	3,763	3,280
Life Members	100	-	100	100
Misc. Receipts	72	-	72	-
Pomona Project	-	-	-	-
Speaker Fees	-	-	-	-
Grants Received	-	-	-	-
Events	100	-	100	100
Sale of Books & CD's	649	-	649	1,436
Sale of Trees	274	-	274	972
Peelers	-	-	-	-
Grafting/Pruning Courses	-	-	-	-
Juice Sale	-	-	-	-
Closing Stock	7,084	-	7,084	8,167
Total Incoming Resources	13,649	-	13,649	17,777
Resources Expended				
Direct Charitable Expenditure:				
Running and maintenance costs	8,679	-	8,679	12,353
Opening Stock	8,167	-	8,167	9,050
Total Resources Expended	16,846	-	16,846	21,403
Net Incoming Resources	(3,197)	-	(3,197)	(3,626)
Fund balances brought forward at 31st March 2022	75,032	-	75,032	78,658
Fund balances carried forward at 31st March 2023	71,835	-	71,835	75,032

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 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
FIXED ASSETS:			
Tangible assets	10	37,533	40,153
Intangible assets	11	-	-
		37,533	40,153
CURRENT ASSETS:			
Stocks		7,084	8,167
Debtors due within one year	12	-	3,272
Short term deposits		-	-
Cash at Bank & in Hand		27,977	31,209
		35,061	42,648
CREDITORS: amounts falling due within one year	13	(758)	(7,769)
NET CURRENT ASSETS/(LIABILITIES)		34,303	34,879
TOTAL ASSETS LESS CURRENT LIABILITIES		71,835	75,032
CREDITORS: amounts falling due after more than one year	14	-	-
NET ASSETS/(LIABILITIES)		71,835	75,032
FUNDS:			
Unrestricted Funds			
General Funds		71,835	75,032
Designated Funds		-	-
		71,835	75,032
Restricted Funds		-	-
TOTAL FUNDS	17	71,835	75,032

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 and signed on their behalf by:

.....
Director

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2023

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 by the Trustees.

(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 2023

(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 2023

(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 have employees therefore does not operate a contribution scheme.

(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 2023

2	Donations and Gifts	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
	Individuals	3,763	3,280
	Charitable Foundations	-	-
	Corporate Donors	-	-
	Gifts in Kind	-	-
		<u>3,763</u>	<u>3,280</u>
		<u>3,763</u>	<u>3,280</u>
3	Legacies		
	The charity had no legacies during the year.		
4	Merchandising Income and Costs	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
	Merchandising Income	649	1,436
	Cost of Sales	-	-
	Administrative Expenses	-	-
		<u>649</u>	<u>1,436</u>
	Merchandising Expenses	-	(182)
		<u>649</u>	<u>1,254</u>
	Surplus	<u>649</u>	<u>1,254</u>
5	Investment Income	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
	Interest Receivable	33	13
	Dividends Receivable from Equity Shares	-	-
	Dividends Receivable from Investments and Unit Trusts	-	-
		<u>33</u>	<u>13</u>
		<u>33</u>	<u>13</u>

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2023

6 Total Resources Expended	<u>STAFF</u>	<u>OTHER</u>	<u>OTHER</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>COSTS</u>	<u>DIRECT</u>	<u>ALLOCATED</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>		<u>£</u>
Fund-raising Costs	-	-	-	-	-
Building Appeals Costs	-	-	-	-	-
Merchandising Costs	-	120	-	120	1,789
Investment Management Fees	-	-	-	-	-
Residential Care Costs	-	-	-	-	-
Childcare	-	-	-	-	-
Emergency Services	-	-	-	-	-
Information and Education	-	502	-	502	330
Support Costs	-	6,628	-	6,628	7,785
Management and Administration	-	615	-	615	1,785
Total Resources Expended	-	7,865	-	7,865	11,689

Other direct costs include:	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Examiners Remuneration (including expenses and benefits in kind):		
Independent Examiners Fee	-	-
Accountancy, Taxation and Other Services	594	528
Operating Lease Rentals	-	-
Depreciation - on Owned Assets	20	136
Depreciation - on assets held on finance leases and hire purchase contracts	-	-
Finance Lease Interest	-	-
	614	664

7 Trustees' Remuneration

The trustees neither received nor waived any emoluments during the year (2022 £Nil).

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2023

8 Staff Costs	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Wages and Salaries	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-
	-	-

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>Computers</u>	<u>Library</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost/Valuation as at 1st April 2022	36,000	2,600	750	3,100	42,450
Additions	-	-	-	-	-
Revaluation / Reconciliation 2023				(2,600)	(2,600)
Cost/Valuation as at 31st March 2023	36,000	2,600	750	500	39,850
Depreciation as at 1st April 2022	-	1,481	716	100	2,297
Charge for Year	-	112	9	-	120
Elimination due to Revaluation 2023				(100)	(100)
Depreciation as at 31st March 2023	-	1,593	725	-	2,317
Net Book Value at 31st March 2023	36,000	1,007	26	500	37,533
Net Book Value at 31st March 2022	36,000	1,119	34	3,000	40,153

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 2023

12 Debtors	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Trade Debtors	-	3,272
Legacies	-	-
Other Debtors	-	-
Amount owed by Subsidiary Undertaking	-	-
Prepayments and Other Accrued Income	-	-
	<u>-</u>	<u>3,272</u>
	<u>-</u>	<u>3,272</u>
 13 Creditors : Amounts Falling Due Within One Year	 <u>2023</u>	 <u>2022</u>
	<u>£</u>	<u>£</u>
Trade Creditors	200	353
Taxation and Social Security Costs	-	-
Other Creditors	-	-
Obligations under Finance Leases	-	-
Accruals and Deferred Income	558	7,416
	<u>758</u>	<u>7,769</u>
	<u>758</u>	<u>7,769</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 2023

17 Statement of Funds

	<u>As at</u> <u>01/04/2022</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expenditure</u> <u>£</u>	<u>Investment</u> <u>Gains</u> <u>£</u>	<u>£</u>	<u>As at</u> <u>31/03/2023</u> <u>£</u>
Unrestricted Funds	75,032	13,649	(16,846)	-	-	71,835
Total Unrestricted Funds	75,032	13,649	(16,846)	-	-	71,835

	<u>As at</u> <u>01/04/2022</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>31/03/2023</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 2023
FOR THE INFORMATION OF THE DIRECTORS ONLY

	<u>2023</u>		<u>2022</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>				
Annual Subscriptions	1,574		1,325	
Apple ID	-		2,385	
Gross Bank Interest	33		13	
Donations plus gift aid	3,763		3,280	
Life Members	100		100	
Misc. Receipts	72		-	
Pomona Project	-		-	
Speaker Fees	-		-	
Grants Received	-		-	
Events	100		100	
Sale of Books & CD's	649		1,436	
Sale of Trees	274		972	
Peelers	-		-	
Grafting/Pruning Courses	-		-	
Juice Sale	-		-	
Closing Stock	7,084		8,167	
<u>GROSS INCOME</u>		13,649		17,777
<u>LESS:</u>				
<u>EXPENSES</u>				
Opening Stock	8,167		9,050	
Mileage	729		114	
Misc. Payments	-		985	
Newsletter	-		745	
Orchard Maintenance	307		1,990	
Tree DNA Testing costs	2,143		960	
Postage	584		552	
Purchases re Library	-		-	
Purchase of Trees	200		1,607	
Purchase of Books & CD's	-		182	
Purchase of Peelers	120		-	
Stationery/Copying	31		36	
Insurance	-		212	
Paramor Orchard	-		-	
Website	502		330	
Room Hire	285		-	
Depreciation	20		136	
Accountancy & Professional Fees	594		528	
Repairs & renewals	3,164		3,976	
Shed Rental	-		-	
		16,846		21,403
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>		(3,197)		(3,626)

MAN Accounts**Statement of Financial Activities for the year ended 31st March 2023**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming Resources				
Annual Subscriptions	1,574	-	1,574	1,325
Apple ID	-	-	-	2,385
Gross Bank Interest	33	-	33	13
Donations	3,763	-	3,763	3,280
Life Members	100	-	100	100
Misc. Receipts	72	-	72	-
Pomona Project	-	-	-	-
Speaker Fees	-	-	-	-
Grants Received	-	-	-	-
Events	100	-	100	100
Sale of Books & CD's	649	-	649	1,436
Sale of Trees	274	-	274	972
Peelers	-	-	-	-
Grafting/Pruning Courses	-	-	-	-
Juice Sale	-	-	-	-
Closing Stock	7,084	-	7,084	8,167
Total Incoming Resources	13,649	-	13,649	17,777
Resources Expended				
Direct Charitable Expenditure:				
Running and maintenance costs	8,679	-	8,679	12,353
Opening Stock	8,167	-	8,167	9,050
Total Resources Expended	16,846	-	16,846	21,403
Net Incoming Resources	(3,197)	-	(3,197)	(3,626)
Fund balances b'fwd at 31st March 2022	75,032	-	75,032	78,658
Fund balances c'fwd at 31st March 2023	71,835	-	71,835	75,032

Balance Sheet as at 31st March 2023

	As at 31/03/2023		As at 31/03/2022	
	£	£	£	£
Fixed assets held for Charity Use				
Land & Improvements	36,000		36,000	
Orchard Equipment	1,007		1,119	
Computers	26		35	
Library, Reference Books & Equipment	500		3,000	
		37,533		40,153
Current Assets				
Debtors	-		3,272	
Bank Balances	27,977		31,209	
Stock held for Resale	7,084		8,167	
	35,061		42,648	
Less Current Liabilities				
Creditors	758		7,769	
		34,303		34,879
NET ASSETS		71,835		75,032
Represented By:				
Capital Reserves - Unrestricted Funds		71,835		75,032