

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025
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

Sir Andrew Large	(President)
Philip Chadwick	(Resigned 25/11/24)
James Nason	
Andrew Pillow	(Company Secretary)
Stephen Ainsleigh Rice	(Chairman)
David Thursfield Smith	
Philip John Ryall Bustin	(Appointed 09/11/24)
Steven Richards-Price	(Appointed 09/11/24)

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

Lloyds Bank
25 Gresham Street
London EC2V 7HN

PayPal UK Ltd
Whittaker House
Whittaker Avenue
Richmond-Upon-Thames
Surrey TW9 1EH

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2025

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 2025. 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:

Sir Andrew Large	(President)
Philip Chadwick	(Resigned 25/11/24)
James Nason	
Andrew Pillow	(Company Secretary)
Stephen Ainsleigh Rice	(Chairman)
David Thursfield Smith	
Philip John Ryall Bustin	(Appointed 09/11/24)
Steven Richards-Price	(Appointed 09/11/24)

Structure, Governance and Management

Trustees manage the Charity. Legal matters, major expenditure, organisational changes, risk management and reputational concerns are a collective responsibility. Responsibility for continued operations is given to individual 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.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2025

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.

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 to individuals 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 provisions. 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 £12 an hour the volunteer effort amounts to at least £18,000.

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. 03787303. It is also registered as a charity, Charity No. 1095151, and is governed by its Memorandum and Articles of Association. The Directors of Marcher Apple Network are the Charity Trustees. This combined annual report contains the Directors' report as required by company law.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2025

Directors and Trustees

Sir Andrew Large	(President)
Philip Chadwick	(Resigned 25/11/24)
James Nason	
Andrew Pillow	(Company Secretary)
Stephen Ainsleigh Rice	(Chairman)
David Thursfield Smith	
Philip John Ryall Bustin	(Appointed 09/11/24)
Steven Richards-Price	(Appointed 09/11/24)

Membership

MAN has welcomed 11 New members. Membership stands at 170, including two honorary 'dormant members'.

Both the subscription increase and difficulty with our Bank account (see below) are likely reason for many members not renewing their membership.

We have taken proactive actions to simplify new members joining MAN and existing members to renew their MAN subscriptions. This includes new web forms on the MAN website, retiring the old membership forms.

Members can now pay via cash, BACS, cheque, credit card and PayPal.

Trustees / Directors, Volunteers and Donors

Currently we have about a dozen 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 short of help; 20 years ago there were several dozen active members.

Work is going on to engage with the membership and increase the number of active members.

One barrier has been the difficulty in sharing documents between Trustees as we had no shared filing system. In 2024 we were accepted into Microsoft's Charity programme which gives us free access to shared file space in the Cloud and free access to Microsoft's desktop applications. This has allowed us for the first time to collaborate and share documents without them having to be stored on personal computers.

This not only improves productivity but also means that we have a secure, long term shared storage for our key society documents.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2025

AGM 9th November 2024

We held a hybrid Annual General Meeting at the Mascall Centre in Ludlow and made available to Members to participate remotely. In-person attendance was 29 and with help of a member, Martin Redfern, we had included a further 3 via Zoom.

We welcomed David Lindgren, the Chairman of the Gloucestershire Orchard Trust, to tell us about how local groups are developong local interest in community orchards. It really did encourage members becoming more active.

Summary of Public benefit derived from MAN's activities

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

- One hundred varieties have been described and photographed, about half of which are heritage or historically interesting. A particular pleasure has been collaborating with other orchards groups for bringing forward varieties of mutual interest for accreditation.
- Further steps have been taken to back up the collection though selective distribution of 73 sets of scions to members.
- MAN has established a track record and is known and recognised for the exceptional body of knowledge which it has developed.
- A blossom day picnic was held at Paramor on 12 May 2024 for the public, especially the local communities to share the joy of the orchard. We had nearly a 100 visitors including many young children, who enjoyed two bumble bees from Louby Lous.

MAN's collection now includes 278 (about 12%) of the apple varieties held at the National Fruit Collection (NFC). Additionally a further 20 heritage varieties are being assessed into the NFC from MAN's collection. There are a further 246 varieties not held at the NFC. In total these include most of the 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 continued supporting a project Led by The National Trust, University of Wales (Lampeter) and National Botanic Garden of Wales to define which varieties are of a Welsh Heritage, or are Associated with Wales or otherwise connected.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2025

MAN has been mentioned in several press articles throughout the year.

Member Engagement

Member engagement (why join MAN) is very important and this year we ran a very successful Grafting Course at Nash, Shropshire lead by Wade Muggleton which attracted 8 new members. We have also run pruning courses.

We received a significant donation from our Chairman, Ainsleigh Rice that will be used to fund capital projects in 2024-2025.

We have successfully joined Frank Matthews as a Wholesaler which gives substantial discounts to members which have already benefitted from sourcing root stock at very low costs when compared to retail prices.

In 2024 we started a programme of visiting members orchard with 4 visits undertaken and in 2025 we have two more visits planned in 2025.

Fruit ID

MAN attends Autumn Shows and attempts identification there and then. Many folk are kind acknowledging our help and make generous donations. Often just one sample is submitted, we're not that good at ID. We really need a 3 minimum better 5-6. If they don't have them available we ask them to come back next year with more!

MAN also receives ad-hoc requests for ID either specifically handed in at Shows or sent by post, ID was made on 18 varieties, either as one or a few possibilities.

Shows

This year there were shows at BKA (Harper Adams), Tenbury Wells, Big Apple and Leominster and National Botanical Garden of Wales. The difficulty though is that we now have few members able to do identification. Yet, the experience is developing, they are getting pretty good and managed 63 varieties this year.

Website

The website runs on an old version of software and making changes is both slow and costly. The website has been ported to a new version (current) and to a new hosting provider who offers both lower costs and improved support. We are now able to manage / update / change much of the website ourselves rather than be reliant on external contractors.

The website will become a key communication vehicle for MAN with plans to be developed in 2025.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2025

The Orchards

A variable harvest in 2024. Some orchards were almost bare of fruit after a cool wet and windy blossom time. Paramor was a case in point with only the later pollination varieties having much of a crop. But in sheltered locations cropping was excellent, as at Ty Glyn.

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. As part of F P Matthews holding a copy of MAN's collection, about 340 trees have been planted and another 41 varieties were grafted this winter, this nearly completes our work. We are most grateful.

Changing our way of grass management and finding a partner organization for running Paramor are currently subject of increased effort. We have had encouragement that there are several folk in the local Cwmdu community who are interested in becoming more involved, including Local and County Councillors.

All trees at Paramor and Ty Glyn were pruned during the summer. A further five varieties were accredited through the Register of Land Cultivars, including of 'Yellow Styre' which was made jointly with the Museum of Cider.

Two estate, Penpoint and Pitchford Hall, have begun developing new orchards to feature many heritage varieties for the interest of members of the public and for making fruit and juice sales. A start was made this year with planting and guarding 17 and 15 respectively; There is an interest in creating new orchards totalling over 400 trees. They are keen to include varieties from MAN's collection that are variously of local origin (Wales, Northern Welsh Marshes/West Midlands), UK heritage, one known before 1800, and its 'unkonwns or unsures'. Togheter these will provide a further nearly complete copy of the whole collection.

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

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINERS' REPORT
FOR THE YEAR ENDED 31st MARCH 2025

We report on the accounts of the company for the year ended 31st March 2025 which are set out on pages 10 to 19.

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.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2025

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 2025

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2025</u> <u>£</u>	<u>Total</u> <u>2024</u> <u>£</u>
Incoming Resources				
Annual Subscriptions	1,730	-	1,730	1,010
Apple ID	155	-	155	-
Gross Bank Interest	107	-	107	97
Donations	10,420	-	10,420	98
Life Members	-	-	-	-
Misc. Receipts	-	-	-	590
Speaker Fees	20	-	20	-
Events	926	-	926	-
Sale of Books & CD's	903	-	903	1,123
Sale of Trees	852	-	852	924
Grafting/Pruning Courses	-	-	-	160
Legacy	-	-	-	200
Gift Aid Rebate	776	-	776	-
Closing Stock	7,596	-	7,596	8,486
Stock Written off during year	2,826	-	2,826	-
Total Incoming Resources	26,311	-	26,311	12,688
Resources Expended				
Direct Charitable Expenditure:				
Running and maintenance costs	15,091	-	15,091	9,028
Opening Stock	8,486	-	8,486	7,084
Total Resources Expended	23,577	-	23,577	16,112
Net Incoming Resources	2,734	-	2,734	(3,424)
Fund balances brought forward at 31st March 2024	68,411	-	68,411	71,835
Fund balances carried forward at 31st March 2025	71,145	-	71,145	68,411

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 2025

	<u>Note</u>	<u>2025</u> £	<u>2024</u> £
FIXED ASSETS:			
Tangible assets	10	38,435	37,425
Intangible assets	11	-	-
		<u>38,435</u>	<u>37,425</u>
CURRENT ASSETS:			
Stocks		6,938	8,486
Debtors due within one year	12	-	-
Short term deposits		10,000	-
Cash at Bank & in Hand		15,868	24,957
		<u>32,806</u>	<u>33,443</u>
CREDITORS: amounts falling due within one year	13	(754)	(2,457)
		<u>32,052</u>	<u>30,986</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>70,487</u>	<u>68,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		-	-
CREDITORS: amounts falling due after more than one year	14	-	-
		<u>70,487</u>	<u>68,411</u>
NET ASSETS/(LIABILITIES)			
FUNDS:			
Unrestricted Funds			
General Funds		70,487	68,411
Designated Funds		-	-
		<u>70,487</u>	<u>68,411</u>
Restricted Funds		-	-
TOTAL FUNDS	17	<u>70,487</u>	<u>68,411</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 10 to 11 were approved and authorised for issue by the trustees on and signed on their behalf by:

.....
Chairman

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

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 2025

(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 2025

(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 2025

2	Donations and Gifts	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
	Individuals	10,420	98
	Charitable Foundations	-	-
	Corporate Donors	-	-
	Gifts in Kind	-	-
		<u>10,420</u>	<u>98</u>
3	Legacies		
	Legacy during the year.	<u>-</u>	<u>200</u>
4	Merchandising Income and Costs	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
	Merchandising Income	903	1,123
	Cost of Sales	-	-
	Administrative Expenses	-	-
		<u>-</u>	<u>-</u>
	Merchandising Expenses	-	-
		<u>903</u>	<u>1,123</u>
5	Investment Income	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
	Interest Receivable	107	97
	Dividends Receivable from Equity Shares	-	-
	Dividends Receivable from Investments and Unit Trusts	-	-
		<u>107</u>	<u>97</u>

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31st MARCH 2025

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>2025</u>	<u>TOTAL</u> <u>2024</u> <u>£</u>
Fund-raising Costs	-	-	-	-	-
Building Appeals Costs	-	-	-	-	-
Merchandising Costs	-	-	-	-	-
Investment Management Fees	-	-	-	-	-
Residential Care Costs	-	-	-	-	-
Childcare	-	-	-	-	-
Emergency Services	-	-	-	-	-
Information and Education	-	650	-	650	608
Support Costs	-	5,955	-	5,955	5,844
Management and Administration	-	-	-	-	927
Total Resources Expended	-	6,605	-	6,605	7,379

Other direct costs include:	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Examiners Remuneration (including expenses and benefits in kind):		
Independent Examiners Fee	-	-
Accountancy, Taxation and Other Services	754	674
Operating Lease Rentals	-	-
Depreciation - on Owned Assets	110	107
Depreciation - on assets held on finance leases and hire purchase contracts	-	-
Finance Lease Interest	-	-
	<u>864</u>	<u>781</u>

7 Trustees' Remuneration

The trustees neither received nor waived any emoluments during the year (2024 £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 2025

8	Staff Costs	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
	Wages and Salaries	-	-
	Social Security Costs	-	-
	Pension Costs	-	-
		<hr/>	<hr/>
		<hr/> <hr/>	<hr/> <hr/>

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 2024	36,000	2,600	750	500	39,850
Additions	-	-	-	-	-
Disposal / Write off	-	-	(750)	-	(750)
Revaluation / Reconciliation 2025	-	-	-	1,120	1,120
Cost/Valuation as at 31st March 2025	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	36,000	2,600	-	1,620	40,220
Depreciation as at 1st April 2024	-	1,694	731	-	2,425
Charge for Year	-	91	-	-	91
Elimination due to Disposal / Write off	-	-	(731)	-	(731)
Depreciation as at 31st March 2025	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	-	1,785	-	-	1,785
Net Book Value at 31st March 2025	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	36,000	815	-	1,620	38,435
Net Book Value at 31st March 2024	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	36,000	906	19	500	37,425

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 2025

12 Debtors	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Trade Debtors	-	-
Legacies	-	-
Other Debtors	-	-
Amount owed by Subsidiary Undertaking	-	-
Prepayments and Other Accrued Income	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
13 Creditors : Amounts Falling Due Within One Year	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Trade Creditors	-	1,821
Taxation and Social Security Costs	-	-
Other Creditors	-	-
Obligations under Finance Leases	-	-
Accruals and Deferred Income	754	636
	<u>754</u>	<u>2,457</u>
	<u>754</u>	<u>2,457</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 2025

17 Statement of Funds

	<u>As at</u> <u>01/04/2024</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>31/03/2025</u> <u>£</u>
Unrestricted Funds	68,411	25,653	(23,577)	-	-	70,487
Total Unrestricted Funds	68,411	25,653	(23,577)	-	-	70,487
	<u>As at</u> <u>01/04/2024</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>31/03/2025</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.

21 Stock Writtem Off

This financial year we have reviewed our historical stock and assets and have written off old stock including CDs (virtually no sales) and the historic issues of Apple & Pears (now available electronically online to members). We have also reviewed our orchard equipment and adjusted the asset values accordingly.

MARCHER APPLE NETWORK
(A COMPANY LIMITED BY GUARANTEE)
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH 2025
FOR THE INFORMATION OF THE DIRECTORS ONLY

	<u>2025</u>		<u>2024</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>				
Annual Subscriptions	1,730		1,010	
Apple ID	155		-	
Gross Bank Interest	107		97	
Donations plus gift aid	10,420		98	
Life Members	-		-	
Misc. Receipts	-		590	
Speaker Fees	20		-	
Events	926		-	
Sale of Books & CD's	903		1,123	
Sale of Trees	852		924	
Grafting/Pruning Courses	-		160	
Legacy	-		200	
Gift Aid Rebate	776		-	
Closing Stock	6,938		8,486	
Stock Written off during year	2,826		-	
	<hr/>		<hr/>	
<u>GROSS INCOME</u>		25,653		12,688
<u>LESS:</u>				
<u>EXPENSES</u>				
Opening Stock	8,486		7,084	
Mileage	-		759	
Misc. Payments	68		162	
Newsletter	1,926		806	
Orchard Maintenance	3,273		3,352	
Tree DNA Testing costs	-		-	
Postage	-		927	
Purchase of Trees	1,491		868	
Purchase of Peelers	-		-	
Stationery/Copying	-		6	
Insurance	459		399	
Paramor Orchard	-		70	
Website	650		608	
Room Hire (AGM)	198		247	
Room Hire (Courses)	20		-	
Depreciation & Loss on sale	110		107	
Accountancy & Professional Fees	754		674	
Repairs & Renewals	-		-	
Paypal Fees	31		43	
Marketing	44		-	
Merchandise	823		-	
Apple ID	1,170		-	
Trustees Expenses	3,094		-	
Pomona Project	980		-	
	<hr/>		<hr/>	
		23,577		16,112
<u>SURPLUS/(DEFICIT) FOR THE YEAR</u>		2,076		(3,424)
		<hr/> <hr/>		<hr/> <hr/>

MAN Accounts**Statement of Financial Activities for the year ended 31st March 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming Resources				
Annual Subscriptions	1,730	-	1,730	1,010
Apple ID	155	-	155	-
Gross Bank Interest	107	-	107	97
Donations	10,420	-	10,420	98
Life Members	-	-	-	-
Misc. Receipts	-	-	-	590
Speaker Fees	20	-	20	-
Events	926	-	926	-
Sale of Books & CD's	903	-	903	1,123
Sale of Trees	852	-	852	924
Grafting/Pruning Courses	-	-	-	160
Legacy	-	-	-	200
Gift Aid Rebate	776	-	776	-
Closing Stock	6,938	-	6,938	8,486
Stock Written off during year	2,826	-	2,826	-
Total Incoming Resources	25,653	-	25,653	12,688
Resources Expended				
Direct Charitable Expenditure:				
Running and maintenance costs	15,091	-	15,091	9,028
Opening Stock	8,486	-	8,486	7,084
Total Resources Expended	23,577	-	23,577	16,112
Net Incoming Resources	2,076	-	2,076	(3,424)
Fund balances b'fwd at 31st March 2024	68,411	-	68,411	71,835
Fund balances c'fwd at 31st March 2025	70,487	-	70,487	68,411

Balance Sheet as at 31st March 2025

	As at 31/03/2025		As at 31/03/2024	
	£	£	£	£
Fixed assets held for Charity Use				
Land & Improvements	36,000		36,000	
Orchard Equipment	815		906	
Computers	-		19	
Library, Reference Books & Equipment	1,620		500	
		38,435		37,425
Current Assets				
Debtors	-		-	
Bank Balances	25,868		24,957	
Stock held for Resale	6,938		8,486	
	32,806		33,443	
Less Current Liabilities				
Creditors	754		2,457	
		32,052		30,986
NET ASSETS		70,487		68,411
Represented By:				
Capital Reserves - Unrestricted Funds		70,487		68,411