



Orchards

(A Charity Incorporated Organisation)

Charity registration no: 1179459

Annual Reports and Financial Statements

for the period ended 31st March 2023



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GET UP
DRESS UP
SHOW UP
NEVER
GIVE UP

Legal And Administrative Information

CHARITY NUMBER	1179459
DATE OF REGISTRATION	6th August 2018
START OF FINANCIAL YEAR	1st April 2022
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	Mrs Naomi Partridge (Chair) Mr Phil Hopgood Ms Maria Gayle (Safeguarding Lead) Ms Alison Grieve (Appointed 15th September 2022)
LEGAL STATUS	Charitable Incorporated Organisation
GOVERNING INSTRUMENT	CIO - Association Registered 6th August 2018
OBJECTS	The relief of women who have experienced sexual exploitation and who are in need by reason of their age, ill health, disability, financial hardship, or other disadvantage. In particular, by the provision of housing, counselling and ancillary support in partnership with local Churches.
CORRESPONDENCE ADDRESS	Orchards PO Box 78761 London SW2 9QE
PRIMARY BANKERS	Co-Operative Bank PO Box 150 Delf House Skelmersdale WN8 6GG
INDEPENDENT EXAMINERS	Castle View Accounting Ltd New Barn Mudberry Lane Bosham Chichester West Sussex PO18 8TS

Trustees' Report

For the Year Ended 31st March 2023

Dear friends and supporters of Orchards,

It is a real pleasure and privilege to introduce the Orchards annual report for the year 2022-23.

As I look back over the past year of Orchards' work and forward into the new year, the phrase 'expanding our reach' comes to mind. The opening of a new property in London, the development of our work with additional local churches and our preparation to work in two new locations in the coming year all represent the continuing passion of the Orchards team to make as broad an offer of support to as many women as we are able to.

The journey out of sexual exploitation is often complex and rarely easy. These journeys regularly call for huge courage on the part of the women we work with, often at the very time when they may be feeling at their most vulnerable. In my position as a Trustee, I never fail to be in awe of the loving attention to detail that the Orchards team give to creating an entirely bespoke plan of support for each woman we work with; with each woman's own felt needs, desires and aspirations kept at the very heart of every offer and plan of support. Nowhere has this been illustrated better than in the Orchards Voices project, developed alongside women and successfully enacted this year - and which you can read more about in the report that follows.

At this current time, with our referrals of trafficked women increasing and more women in 'survival sex' situations through the cost-of-living crisis, the work of Orchards has never been more needed. The Christian imperative to 'act justly, love mercy and walk humbly' so evidently underscores the work of the wonderful Orchards team, who continue to be so ably and expertly led by our Co-Directors, Emma and Jenny. Our deep appreciation goes to them and to the whole Orchards team - and to you, our friends, volunteers, and donors. Thank you for standing with us in this work.

Not least, our thanks go to those who regularly pray for the work of Orchards, supporting us in our conviction that prayer should always underpin all that we do.

The report on the following pages provides much to be grateful for, and much to be stirred and excited about.

I hope that you enjoy reading it - and I commend it to you, wholeheartedly.

Yours faithfully,



Phil Hopgood

On behalf of the Board of Trustees

2022-2023 Impact Report

Orchards is a Christian charity (CIO: 1179459) working to see women free from sexual exploitation and empowered for flourishing, independent lives. Orchards was born out of the prayers of two friends and colleagues who had worked with women who have experienced prostitution or human trafficking, through outreach both on and off-street, one-to-one support work and counselling.

We had seen first-hand that a lack of housing was both a reason for entry into exploitative situations and a major barrier to exit. We saw women who were not selling sex out of 'choice' but through stories of abuse, coercion, poverty, violence, homelessness. We also saw the women's courage, beauty, strength and potential. Prior to Orchards starting, we engaged in a five-year period of prayer, wide-ranging research, and specialist professional development, and it became clear that the linchpin issue for lasting change is whether or not a woman can set down roots in safe, transitional housing and receive long-term therapeutic support. At present, and across the whole of the UK, there is little access to the right kind of housing and support, and Orchards was set up to respond effectively to this need.

We launched in 2018 with one woman and one flat. Thanks to your support since then, we have gathered a passionate, committed and diverse team of people who have set up three safe properties, launched a nationwide online and face-to-face counselling service and developed a model for equipping churches to come alongside survivors. During this time, we have had the privilege of walking alongside 27 inspiring women as they have taken steps to overcome the multiple barriers to lasting exit from sexual exploitation.

We build trusting relationships with each woman, enabling her to access support for lasting recovery through our main areas:

1) transitional safe housing; **2)** specialist trauma counselling; **3)** tailored support work; **4)** the opportunity to connect into a supportive church community and explore faith for herself if she chooses.





We wanted to share the story of one of our incredible residents who has taken amazing steps of courage this year in her recovery journey. We want to take this opportunity to thank you for being a part of her story.

Sabrina has been living in Orchards' accommodation for one year. She was trafficked for sexual purposes as a young woman from Eastern Europe and was trapped in a sexually exploitative situation for a year. After many failed attempts, she finally escaped from her traffickers. She was then homeless and living on the streets in the UK for 7 years. After she was identified as a victim of Modern Day Slavery, she was in a multi-occupancy refuge for 2 years with round the clock support. When she moved into Orchards' accommodation, it was the first time she had ever lived semi-independently. She was fearful of leaving the house and cooking and struggled to trust people as a result of the trauma she had experienced.*

She has grown in confidence significantly over the last year, building a strong relationship with her Support Worker. She has a love of horticulture and attended a floristry employability programme through one of our partners. She has discovered local parks she likes walking in. After coming to regular community-based creative sessions, she helped run the most recent one for women and staff to share her flower arranging skills! She is also a very valuable contributor at our Women's Leadership board, helping to shape our services for other women.

At her request, we recently had the joy of buying her two Bibles, one in English and one in her mother tongue, as she explores faith for herself. She has a clear sense of where she wants to live when she moves on from our safe property accommodation and we will be walking alongside her every step of the way to full independence. Her dream is to work part time, live in a house with a small garden and have many cats.

(*Name changed to protect the identity of the resident, story shared with permission)

The needs of the women we support

We support women across the UK in severe mental, economic, and physical distress who want to leave sexual exploitation. 9 out of 10 women in the sex industry want to leave, but can see no way out. They face grueling, physical threats of entrapment, assault and homelessness, and psychological torment left by every kind of abuse. Some key points from our research are as follows:

Severe Mental Health Challenges

- Many have Post-Traumatic Stress Disorder, and at rates equivalent to treatment-seeking veterans of war.
- They have a 12 times higher mortality rate than women who are not engaged in sexual exploitation, and as an 'occupational group' they have the greatest risk of murder.
- Many also have varied, complex needs, such as disordered eating, debts, being pursued by pimps and traffickers, violent or coercive relationships.
- Traumatic experience is commonly also a precursor to sexual exploitation, with many having experienced sexual abuse growing up, time in the care system, and homelessness.
- Recovery is rarely quick or in a 'straight line' – specialist counselling is vital for long-term recovery.
- Stigma and isolation from supportive networks further exacerbates trauma for many women.
- This kind of support is sparsely available at no or low cost; waiting lists are 1 – 2 years.

Life on the Edge of Homelessness

- In the UK, housing insecurity is one of the main reasons a woman enters into sexual exploitation and one of the main barriers to her then getting out, once involved.
- 75% have experienced, or are experiencing, homelessness.
- As a result of the severe issues they face, women struggle to break away enough from dangerous situations to secure the safe home environment that would enable the significant life changes they so desperately need.
- A permanent address is a basic necessity for receiving benefits, making job applications and accessing education.
- For a woman to start healing from trauma – and without further psychological damage in the process – having a home that is both stable and emotionally safe is critical.



Orchards' Response

Orchards is pioneering a model to respond effectively to these crucial, interlinking needs for safe, transitional housing, sustained therapeutic support, and access to employability training. We collaborate with a range of complementary Charity, Church, and Business partners so we can best serve women with complex needs.

1) Transitional Safe Housing | 9-12 months' one-bedroom safe housing in a confidential location linked to a local church and in partnership with Green Pastures – a Christian social enterprise with a vision to end homelessness by empowering churches and Christian charities to house those in need.

If I didn't have good people like my case workers and you, I would still be homeless, using drugs, being used by men. Good people give me the power to survive, to keep going, to be a strong woman. I just want to be confident, to not be scared, to work and be safe.

(Supported housing client, shared with permission)

2) Trauma Counselling | Weekly online or in-person sessions with our Christian therapists – all registered/ accredited BACP members, with extensive trauma training.

Before I had counselling, I was very closed up. All my emotions and thoughts were locked up inside of me. I didn't have any space or ability to share them with anyone. You have helped me so much. You give me good suggestions and help me see things in new ways. I feel that my character has been developing, my personality is changing for the better. I am stepping out of my shadows. I don't feel as suppressed and oppressed as before. Thank you so much for all that you have done for me.

(Counselling Client, shared with permission)

3) Support work + Job Training Placements + Pastoral Care

Orchards: Weekly Support Worker sessions with a tailored plan, continuing until a mutually agreed time.

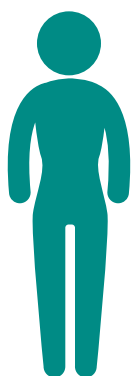
Businesses: Work training; placements; employment opportunities.

Churches: CAP debt centre, job club and money course; Food Bank volunteering to grow confidence and skills; opportunity to connect fortnightly with a Befriender from a local church.

Our story this year

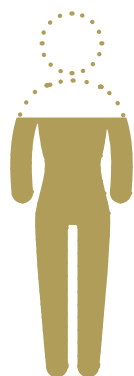
April 2022 to March 2023 in numbers:

	Total 2022/23
Number of women supported in counselling	22
Number of women in support work	5
Number of women in resettlement	3
Number of weekly trauma counselling sessions delivered both face to face and remotely	184
Number of individual support work sessions delivered	131
Total number of women supported	25
Type of Exploitation Experienced by the Women We Support	
Trafficking for sexual purposes	48%
Online or escort work	40%
Street based prostitution	8%
Other sexual exploitation type	4%



100%

of women are not in sexually exploitative situations 12 months after leaving our housing.



71%

of women felt more able to imagine a life free from sexual exploitation after finishing counselling.



100%

of women reported an improvement in 1 or more of the goals they set at the start of counselling.



100%

of housing residents reported an improvement in their social networks and relationships.



100%

of housing residents reported an improvement in their emotional and mental health.

This year we spent time focusing on strengthening the support we offer to women towards lasting change. Following a period of consultation with women, staff, volunteers, churches, and delivery partners we have launched new areas of provision to better meet the needs of the women we serve. We have also carried out a collaborative review of our church partnerships and befriender model to create stronger bridges to local churches for women to find community and for those who choose to explore faith for themselves.

We are preparing to re-launch our service model in April 2023 following this consultative period with two key pathways (counselling and housing), embedded in local churches and a range of additional support options for women to choose from.

Your support enabled us to launch some exciting new provision this year:

Direct Support For Women

New Flat

Our newest safe property opened in September 2022. The flat has provided a stable and secure base from which its first resident has been able to access relevant support and connect with a Befriender from a local church. She has made great progress in pursuing her career goals. It has been so inspiring watching her journey and we look forward to welcoming many more women in this new flat in the coming years.

Nurture Programme

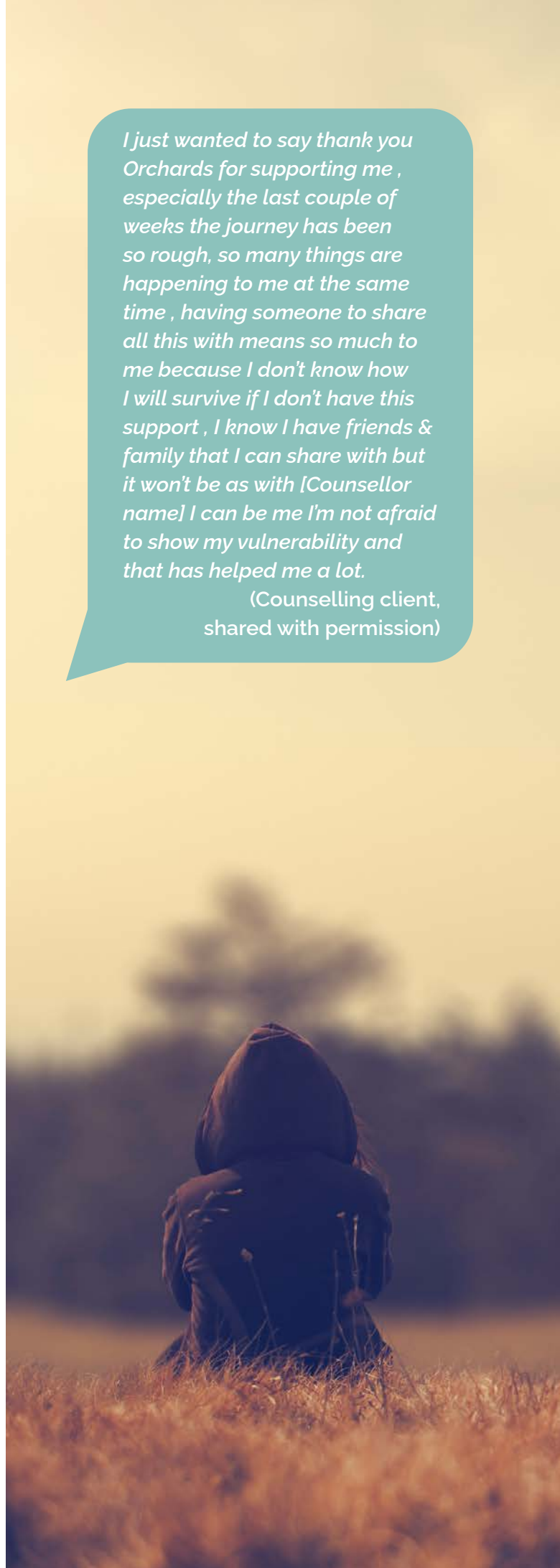
We work with women who have experienced significant trauma and we want to create space where they can reflect, recover and dream. Building upon the holistic support we have offered over the last few years, your support enabled us to launch a programme of monthly Nurture events, with creative therapeutic wellbeing sessions, creating a sense of community for the women we come alongside. Events this year have included a Christmas celebration, painting, dream boards, jewellery- making, smoothie-making and flower arranging.

Orchards Voices

We are passionate about empowering women to grow in knowing their voice and opinions truly matter. As we have reviewed our services over the last year, we have been keen to strengthen the ways we involve women with lived experience in our strategic decision-making and the ways we empower

I just wanted to say thank you Orchards for supporting me , especially the last couple of weeks the journey has been so rough, so many things are happening to me at the same time , having someone to share all this with means so much to me because I don't know how I will survive if I don't have this support , I know I have friends & family that I can share with but it won't be as with [Counsellor name] I can be me I'm not afraid to show my vulnerability and that has helped me a lot.

(Counselling client, shared with permission)



women to have confidence in using their voices in leadership forums. This year your support enabled us to initiate a six-month pilot project we hope to build on as we grow, led by a woman with lived experience of sexual exploitation. This included:

- Bi-monthly Women's Board – a strategic leadership space where Orchards' women can grow in confidence in using their voices to contribute ideas and expertise, be empowered to co-design our services and feed into decisions that matter.
- 6 weekly qualitative consultations with women in our housing and support work to help us improve our direct support to women.
- Monthly newsletters for the women we connect with to inform them of new opportunities and ways they can connect with Orchards.
- The development of creative content where women with lived experience of sexual exploitation inspire, empower and encourage one another through creative media and shaping the narrative of how their stories are told. The first video they wrote, filmed and produced is available on our website [here](#).

Counselling through Interpreters

We are increasingly receiving counselling referrals from women who have been trafficked to the UK from different parts of the world. Some of these women face language barriers which further limits their access to suitable mental health support. In response, we are offering counselling directly in Mandarin to Chinese women and through an interpreting service to other women with English as an additional language.

I have really enjoyed it - I feel like I have improved in certain ways, and I wouldn't have done that if it wasn't for Orchards. I didn't feel like I was treated as a child, I was treated like a grown up. I know how to control my emotions a bit more...at the beginning I was crying all the time. I used to feel guilty. Talking about the rape all the time...people didn't want to know about it. With Orchards I was given a chance to talk about my emotions – a lot of other people would interrupt me. I used to feel like I was carrying a heavy feeling on my chest – it's not gone completely but I feel more relaxed.

(Counselling client, shared with permission)

Partnerships and Referrals

We recognise what we do well and value what other organisations do well – we work with some inspiring partners, sharing resources and creating a network of services that are available to the women. In collaboration we can offer higher quality support tailored to the women we exist to serve. This year we invested time building our counselling referral base to extend our reach to more women needing therapeutic support. We also deepened our partnerships with employment and training providers, including Strength and Stem, Paws and Pause, Luminary Bakery and Holos, to offer a greater breadth of opportunities to women.

Organisational

We receive more referrals than we can support. Through your support we have been preparing to grow our services to reach more women over the coming years. This has included a focus on strengthening our operational capacity:

1. Diversifying Our Income Streams

We have been working to diversify our income streams beyond Housing Benefit and grants and trusts. To this end, we ran a successful digital campaign through 'The Big Give,' which generated 40 new supporters enabling us to exceed our target. The campaign significantly increased awareness of our work, reaching over 9,000 people on social media. We have also increased our financial supporter base from churches donations and 'gifts in kind'; our office and counselling base remain in a local church, greatly reducing our running costs. We are now focusing on strengthening our donor stewardship, increasing our regular giving and exploring legacy and community fundraising.

2. Developing Our Monitoring and Evaluation Systems

As we have reviewed our service design, we have reshaped our monitoring and evaluation systems to ensure we are better meeting the needs of the women we exist to serve. This has included the development of a bespoke client database tracking outcomes for women and the employment of a Women's Voice Lead, bringing the voice of women with lived experience of sexual exploitation to the heart of our planning, service improvement and direct support to women.

3. Changing the Wider Context: Raising Awareness

This year we had the opportunity to speak about sexual exploitation in a new local church and at the Liz Earle charity carol concert. We are increasingly seeing equipping the church to be a core part of our mission. We are developing training for churches looking at challenging stigma, understanding trauma, and helping to make churches places of safety and acceptance for survivors who choose to connect in. We aim to roll out this training in Autumn 2023.

Challenges over the past year: the impact of the economic crisis

We have seen an increase of women in 'survival sex' situations to avoid homelessness; women selling sex for the first time, being unable to leave or contemplating returning to the sex industry, in violent relationships to pay their rent, or simply to cover basic needs. Demand for help securing food, clothing, and managing debt has become more prevalent; our referral partners report a significant increase in women advertising sex online within the last 6 months.





Next steps 2023-24: reaching more women in two new locations

We recognise that the need for specialist services such as Orchards far exceeds what we can currently deliver. The last few years of the global pandemic and subsequent cost of living crisis have exacerbated the risks of exploitation for women and the conditions they are subject to. Through your support, building on the strong foundations laid in our first 5 years of operating, we are well positioned for growth and are now seeking funding to expand our housing and counselling provision.

We have been approached by two churches in different locations who would like to come alongside women leaving sexually exploitative situations and partner with us to expand our reach:

- A Church in the south of England with investment capital to purchase a safe property in partnership with Orchards.
- A Church in a different borough of London with a counselling room they have offered as a gift in kind to expand our counselling provision to a new area.

Following a period of prayer, discussions with the churches, and mapping existing services in the area, we feel opening a specialist housing and counselling hub would both complement existing services in these areas and fill a gap in current provision.

Over the next financial year (from April 2023 to March 2024) we are therefore preparing to grow our services to reach more women with a new housing hub opening in the Autumn and the continued expansion of our counselling service. We anticipate that from April 2023 to March 2024 we will support:

- **36** women in counselling; with **484** counselling sessions offered.
- **8** women in support work; with **260** support work sessions offered.
- **8** women receiving support from a trained church befriender.
- **10** different churches engaging with our work in **3** main geographic locations.

We want to take this opportunity again to thank you for your support, which has made this possible.

Orchards has been a place where different people in the church over years have been directly involved in serving and supporting. This has involved training in new skills related to supporting vulnerable women. The project has also supported women from the local community who are connected to or within the church. It gives the church greater understanding and confidence in working with women coming out of sexual exploitation contexts. We have seen women from the project attend church events over the period as well.

(Pastor from Church Partner)

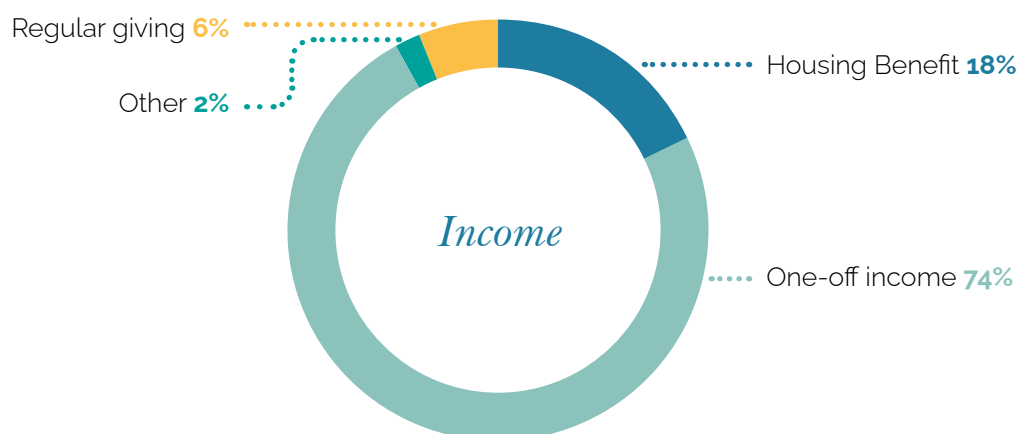
Financial Review

Income

The overall income for this financial period was £142,725 (2022 £86,710). This includes regular monthly giving, one-off donations and grant funding, as well as Housing Benefit payments.

	£
One off income (one-off donations and grant funding)	105,855
Housing Benefit	25,252
Regular monthly giving	8,904
Other	2,714
TOTAL	142,725

Income increased by 65% from the previous year with 60% of the year's income being restricted coming from 9 organisations, several of which supported us for the 1st time.



Expenditure

Total expenditure for this financial year was £104,699. This is an increase from the previous financial period of 29.7%.

At the end of the year reserves stood at £62,544 (2022 £24,517) of which £34,198 (2022 £19,554) was restricted.

The growth in expenditure mirrors the growth in the organisation and is primarily driven by the following:

i) Staffing

Orchards continues to employ two Co-Directors who increased their capacity this year to 2.5 and 3 days respectively per week, alongside 2 Counsellors and one support worker. Over the period, Orchards grew its staff capacity to employ a part time Women's Voice Lead as part of a pilot programme and a second Counsellor. We also benefited from a Fundraising Consultant employed on a sessional basis.

ii) Property Costs

Orchards opened a new property in September 2022. Housing Benefit for payments for both flats covers some of the ongoing rental and utilities bills, although Orchards covers the remaining bills and maintenance costs through unrestricted funds. Set-up costs were covered by grant funding.

iii) Operational Costs

This includes fundraising costs, membership fees and admin costs.

Cost for overheads remain very low because of the exceptional support Orchards get from a wide range of volunteers and from our main partner church who generously allow use of their premises. The Trustees would like to record their gratitude for this support which cannot be quantified and therefore is not included in these accounts.

Reserves Policy

The Trustees review the Reserves Policy annually. In recognition of the nature of our work, it is the policy of Orchards to hold reserves to cover three months' operational costs, based on the annual budget, as agreed by the Trustees. This is to ensure that women we are supporting are not left homeless in the event of a funding deficit and that we would have sufficient time to support them into alternative accommodation should the need arise.

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation (CIO), registered on the 6th August 2018. The charity is governed by a 'Foundation Model' Constitution and its only voting members are its charity Trustees.

Recruitment and Appointment of Trustees and Directors

Orchards has 4 unpaid Trustees. Every Trustee is appointed for a minimum term of 2 years by a resolution passed at a properly convened meeting of the charity trustees. A charity Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term but may be reappointed after an interval of at least one year.

All Trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity during the year.

Organisational Structure and Management

The Trustees meet regularly (up to six times a year) and are responsible for the strategic direction and policies of the charity. At present the Trustees have members from a variety of professional backgrounds relevant to the work of the charity.

Related Parties

The Trustees confirm that there are no related party relationships at present, and that no related party relationships or transactions occurred during the year.





Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on

18/07/23

Signed on their behalf by Trustee

Alison Grieve

Printed Name:

ALISON GRIEVE

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

	Note	Unrestricted Funds	Restricted Funds	TOTAL 2022/23	TOTAL 2021/22
		£	£	£	£
INCOMING RESOURCES from Generated Funds					
Donations, Grants & Legacies	3a	57,159	60,314	117,473	50,434
Charitable Activities	3b	-	25,252	25,252	36,276
Investment Income	3c	-	-	-	-
TOTAL INCOMING RESOURCES		57,159	85,566	142,725	86,710
RESOURCES EXPENDED					
Costs of Generating Funds					
Cost of Charitable Activities	4a	31,398	70,922	102,320	80,130
Activities for Generating Funds	4b	1,629	-	1,629	-
Governance Costs	4c	750	-	750	600
TOTAL RESOURCES EXPENDED		33,777	70,922	104,699	80,730
NET INCOMING RESOURCES		23,382	14,644	38,026	5,980
Funds Brought Forward		4,964	19,554	24,518	18,538
TOTAL FUNDS CARRIED FORWARD		28,346	34,198	62,544	24,518

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 19 to 25 form part of these financial statements.

Balance Sheet - As at 31st March 2023

	Note	Unrestricted Funds	Restricted Funds	Total 31-Mar-23	Total 31-Mar-22
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
Total Fixed Assets		-	-	-	-
Current Assets					
Debtors & Prepayments	8	567	-	567	2,841
Cash at Bank and in Hand	7	30,727	34,198	64,925	22,734
Total Current Assets		31,294	34,198	65,492	25,575
Creditors: Amounts due within one year	9	2,948	-	2,948	1,057
NET CURRENT ASSETS		28,346	34,198	62,544	24,518
TOTAL ASSETS less current liabilities		28,346	34,198	62,544	24,518
Creditors: Amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		28,346	34,198	62,544	24,518
FUNDS OF THE CHARITY					
General Funds		28,346	-	28,346	4,964
Restricted Funds	5	-	34,198	34,198	19,554
Total Funds		28,346	34,198	62,544	24,518

Approved by the Trustees on

18/07/23

Signed on their behalf by Trustee

Alison Grieve

Printed Name:

ALISON GRIEVE

Notes to the financial statements for the year ended 31st march 2023

1. Accounting Policies

Basis of Preparation & Assessment of Going Concern

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

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

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Unrestricted funds

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

Restricted funds

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment 25% - Straight Line Basis



2. Tangible fixed assets

The CIO held no tangible fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023 : None

31st March 2022 : None

3. Incoming Resources

a) Donations, Grants & Legacies	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
Donations and Gifts	54,445	60,314	114,759	49,081
Gift Aid Tax	2,714	-	2,714	1,353
	57,159	60,314	117,473	50,434

b) Charitable Activities				
Housing Income	-	25,252	25,252	36,276
	-	25,252	25,252	36,276

c) Investment Income				
Interest	-	-	-	-
	-	-	-	-

4. Resources Expended

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Cost of Charitable Activities				
Advertising & Publicity	1,201	-	1,201	175
Client Costs	556	113	669	1,212
Consultancy Fees	-	-	-	2,000
Counselling Costs	1,250	-	1,250	2,685
Flat Costs	-	28,461	28,461	25,044
Insurance Costs	807	-	807	1,094
Licenses & Subscriptions	437	-	437	342
Office Costs	1,609	97	1,706	1,574
Sessional Support	-	4,741	4,741	6,176
Staff Costs	24,867	35,619	60,486	36,286
Staff Expenses	304	231	535	-
Staff Supervision & Training	118	1,660	1,779	3,046
Travel & Subsistence	248	-	248	496
	31,398	70,922	102,320	80,130
b) Activities for Generating Funds				
Fundraising Costs	1,629	-	1,629	-
	1,629	-	1,629	-
c) Governance Costs				
Independent Examiners Fees	9 750	-	750	600
	750	-	750	600

5 Restricted Funds

CURRENT FINANCIAL PERIOD

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
All Churches Trust	2,274	-	2,274	-	-
Barnabas	400	-	400	-	-
Benefact Trust	-	6,750	6,750	-	-
The Big Give campaign	-	12,018	6,168	-	5,850
Church Welfare Association	-	3,000	614	-	2,386
Church Welfare Association 2	942	-	942	-	-
Fifty Four Two	-	10,000	-	-	10,000
Flat Setup Fund	2,000	-	2,000	-	-
GEM	2,481	-	2,481	-	-
Gift Aid Fund	28	-	-	-	28
Green Pastures	97	-	97	-	-
The Hobson Charity	-	546	546	-	-
Housing Fund	11,232	25,252	26,021	-	10,463
The Joseph Rank Trust	-	20,000	14,629	-	5,371
Norman Whiteley Trust	-	1,000	1,000	-	-
SMB Charitable Trust	-	2,000	2,000	-	-
The Souter Charitable Trust	5,000	5,000	5,000	-	-
Staff Well-being Fund	100	100	-	-	100
	19,554	85,566	70,922	-	34,198

PREVIOUS FINANCIAL PERIOD

	Balance 01-Apr-21 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-22 £
All Churches Trust	-	8,950	6,676	-	2,274
Barnabas	-	2,000	1,600	-	400
Church Welfare Association 1	3,616	-	3,616	-	-
Church Welfare Association 2	-	4,000	3,058	-	942
Flat Setup Fund	-	2,000	-	-	2,000
GEM	3,193	-	3,193	-	-
GEM	-	10,000	7,519	-	2,481
Gift Aid Fund	28	-	-	-	28
Green Pastures	-	250	153	-	97
Housing Fund	-	36,276	25,044	-	11,232
Jerusalem Trust	9,042	-	9,042	-	-
Staff Well-being Fund	100	-	-	-	100
	15,979	63,476	59,901	-	19,554

The restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

6. Investments

The CIO held no fixed asset investments during this or the previous financial period.

7. Cash at Bank and in Hand

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	30,727	34,198	64,925	22,734
	30,727	34,198	64,925	22,734

8. Debtors and Prepayments

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Sundry Debtors	567	-	567	2,841
	567	-	567	2,841

9. Creditors: Amounts Falling Due Within One Year

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiners Fees	750	-	750	600
PAYE & N.I	1,544	-	1,544	457
Pension Contributions	654	-	654	-
	2,948	-	2,948	1,057

10. Creditors: Amounts Falling Due in More Than One Year

The CIO held no long term liabilities during this or the previous financial period.

11. Net Assets Between Funds

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Asset Investments	-	-	-	-
Net Current Assets	28,346	34,198	62,544	24,518
Long Term Liabilities	-	-	-	-
	28,346	34,198	62,544	24,518

12. Staff Costs and Numbers

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages, Salaries & Fees	56,400	33,851
Employer's National Insurance Costs	2,316	1,247
Pension Contributions	1,770	1,188
	60,486	36,286

Employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	3	3
Fundraising	1	1

The total amount paid to key management personnel for their services to the charity during the period was £35,447 (2021/22:£27,869).

The Charity operates a PAYE scheme to pay all members of employed staff and no employees received emoluments in excess of £60,000 (2021/22:None).

13. Trustees and Other Related Parties

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. (2021/22:None)

14. Risk Assessment

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. Reserves Policy

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

16. Public Benefit

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

Independent Examiner's Report on the Accounts

Report to the trustees/ members of Orchards on the accounts for the year ended 31st March 2023 set out on pages 4 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

K. Collaku MAAT
Castle View Accounting Ltd
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Bosham
Chichester
West Sussex
PO18 8TS



Date: 26th July 2023