St Ives Community Orchard CIC

Report of the Directors and Unaudited Financial Statements
1st May 2024 to 31st March 2025

Company Reg no: 13342142

St Ives Community Orchard CIC

Company Information
1st May 2024 to 31st March 2025

Directors:	Elise Langley Phoebe Sampson Rupert Manley Joshua Quick Elise Worrall Philip Heasman (appointed 4th June 2024)
Registered Office:	St Ives Community Orchard Penbeagle Lane St Ives Cornwall TR26 2HS

Company limited by guarantee no. 13342142, registered in England and Wales

St Ives Community Orchard CIC

Directors' Report
1st May 2024 to 31st March 2025

Principal activities:
The principal activities of the company in the period under review were the development and maintenance of a community orchard and provision of related produce and community activities.

Directors
The directors shown below have held office during the whole of the period ending 30th April 2025:

Elise Langley
Phoebe Sampson
Rupert Manley
Joshua Quick
Elise Worrall

The above report has been prepared in accordance with the special provisions in part 15 of the Companies Act 2006.

This report was approved by the Board of Directors on 29th July 2025.

Signed on behalf of the Board:

....
Elise Langley
Director

St Ives Community Orchard CIC

Accountant's Report

1st May 2024 to 31st March 2025

On the Directors' instructions, I have prepared the accounts in the following pages from the information and explanations supplied to me. I have not carried out an audit.

Rupert Taylor
5 Mount Pleasant
Millbrook
Torpoint
Cornwall PL10 1BH

30th July 2025

St Ives Community Orchard CIC
Profit and Loss Account
1st May 2024 to 31st March 2025

	01/05/2024 to 31/03/2025	Year to 30/04/2024
	£	£
Turnover	**96,338**	**339,130**
Cost of sales	21,966	2,226
Gross Profit / (Loss)	**74,372**	**336,904**
Administrative expenses	53,448	19,992
Operating Profit / (Loss)	**20,923**	**316,912**
Interest receivable	-	-
Profit / (Loss) on ordinary activities before taxation	**20,923**	**316,912**
Tax on profit on ordinary activities	(177)	(587)
Profit / (Loss) after taxation	**20,747**	**316,326**

The notes form part of these financial statements.

St Ives Community Orchard CIC
Balance Sheet
As at 31st March 2025 **Company no: 13342142**

	Notes	31/03/2025 £	30/04/2024 £
Fixed Assets	[2]	329,708	317,801
Current Assets			
Cash at bank and on hand		34,792	6,415
Debtors and prepayments	[3]	2,165	331
		36,957	6,745
Current Liabilities			
Creditors due within one year	[4]	22,126	755
Total Current Liabilities		**22,126**	**755**
Net Current Assets		**14,830**	**5,991**
Liabilities due after more than one year		-	-
Net Assets		**344,538**	**323,791**
Capital and Reserves			
Balance brought forward		323,791	7,466
Profit / (Loss) for the year		20,747	316,326
		344,538	**323,791**

- For the period ending 31st March 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed on behalf of the Board:

………………………………………………

Elise Langley
Director
29th July 2025

St Ives Community Orchard CIC

Notes to the Financial Statements

1st May 2024 to 31st March 2025

1. Accounting policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

Tangible fixed assets depreciation policy

Tangible fixed assets are depreciated at 25% per annum on the reducing balance basis, apart from buildings and improvements to property which are depreciated at 5% on the reducing balance basis.

Individual items costing less than £500 are not capitalised.

2. Fixed Asset schedule

	Equipment	Vehicle	Land and buildings	Total
	2025	**2025**	**2025**	**2025**
Cost:				
Opening balance	-	3,100	334,148	337,248
Additions during year	1,260	-	28,633	29,893
Disposals	-	-	-	-
	1,260	3,100	362,781	367,141
Depreciation:				
Opening balance	-	1,356	18,091	19,447
Charge for year	315	436	17,235	17,986
Eliminated on disposals	-	-	-	-
	315	1,792	35,326	37,433
Net Book Value at 31st March 2025:	945	1,308	327,455	329,708
Net Book Value at 30th April 2024:	*1,744*	*1,744*	*316,057*	*317,801*

3. Debtors	**2025**	**2024**
Trade debtors	1,698	-
Prepayments	-	331
Other debtors	466	-
	2,165	331

4. Creditors	**2025**	**2024**
Trade creditors	454	-
Accruals	392	168
Deferred income	21,104	-
Corporation Tax liability	177	587
	22,126	755

4. Employees

The average number of employees during the period was 2 (2024 nil).

These notes form part of the financial statements.

St Ives Community Orchard CIC

Detailed Profit and Loss Account

1st May 2024 to 31st March 2025

	01/05/2024 to 31/03/2025 £	Year to 30/04/2024 £
Income		
Government grants	66,924	332,173
Other grants	11,003	-
Events income	5,488	5,433
Room hire income	3,780	-
Donations	9,143	1,524
Total Income	**96,338**	**339,130**
Cost of sales		
Plants, seeds and other orchard resources	7,111	266
Event costs	6,467	1,960
Fees to Directors	2,290	-
Other professional fees	6,019	-
Volunteer expenses	79	-
Total Cost of Sales	**21,966**	**2,226**
Gross Profit / (Loss)	**74,372**	**336,904**
Administrative Expenses		
Directors' salaries	24,447	-
Employer pension	733	-
Heat and light	590	43
Post, printing and stationery	15	-
Internet	102	-
Insurance	2,245	405
Training and books	996	504
Legal and professional fees	389	15
Accountancy	448	168
Advertising and publicity	-	360
Expensed equipment	4,742	1,170
Repairs and maintenance	79	98
IT costs	259	-
Bank charges	172	-
Sundry expenses	244	13
Depreciation	17,986	17,216
Total Administrative Expenses	**53,448**	**19,992**
Operating Profit / (Loss)	**20,923**	**316,912**
Interest receivable	-	-
Profit / (Loss) on ordinary activities before taxation	**20,923**	**316,912**
Tax on profit on ordinary activities	(177)	(587)
Profit / (Loss) after taxation	**20,747**	**316,326**

This page does not form part of the statutory accounts.