

Colwall Orchard Trust

Charity No. 1142573

Company No. 07495461

Trustees' Report and Unaudited Accounts

31 January 2025

Colwall Orchard Trust
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Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07495461

Charity No. 1142573

Principal Office

Brookmead
Old Church Road
Colwall
Malvern
WR13 6HB

Registered Office

The registered office of the charity for Companies Act purpose is the same as the principal operating address shown above.

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Chris Blake
Christopher Kelly (resigned 31st May 2024)
R. Clive Killick
Pam McCarthy
Jenny Papettas
Andy Pyle (appointed 14th October 2024)
Jilly Rosser
R. Lindsay Williams

Secretary

Lynne Drew (non-trustee)

Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

OBJECTIVES AND ACTIVITIES

To restore, promote and celebrate traditional orchards in the parish of Colwall in order to benefit the natural environment and the local community, and to advocate the importance of traditional orchards and fruit varieties both locally and nationally by:

- Conserving, restoring and enhancing traditional orchards and fruit varieties, as part of a better-connected natural environment.
- Educating and engaging the general public in looking after traditional orchards and by encouraging enjoyment of orchards and sustainable orchard produce.
- Celebrating orchards and sharing information about the natural and historic heritage associated with them.

ACHIEVEMENTS AND PERFORMANCE

The Trust or "COT" is operationally branded as "Colwall Orchard Group" or "COG".

We achieved public benefit through our Charity Objects over the past year as follows:

- Improving the landscape by working with local landowners to plant new and maintain old orchards, many of which have been registered on the Natural England Priority Habitats Inventory. COG has planted around 200 trees and pruned 1320 in over 20 orchards last year
- Mapping local traditional orchards to identify species and location of individual trees.
- Worked with the Marcher Apple Network to identify, promote and propagate local and rare apple varieties.
- Creating new wildflower meadows. Two of the meadows have been registered on the Natural England Priority Habitats Inventory.
- Re-establishing and passing on old countryside skills including orchard tree pruning, fruit tree planting, hedge-laying, bodging, scything, creation of wild flower meadows and wildlife habitats.
- Building tables and benches to place within the community orchards encouraging people to gather and enjoy the landscape.
- Running courses and regular training sessions for the public as well as for its members. This includes in-house training for volunteers and training for members of the local community. COG also offered talks by relevant expert apiologists and lepidopterists.
- Worked with the 3 local schools (500 children up to 13 years old) offering regular volunteer-accompanied visits to community orchards and meadows through the seasons.
- Helped the local Primary School to develop their Forest School, where the pupils themselves assist in planting orchard trees, to be maintained by COG.
- COG is working with local landowners to establish a new public right of way.
- Held 6 regular events: Wassail, Blossom Walk, Meadow picnic, Summer solstice celebration, Apple Day, Yuletide Fair.
- COG manages 62 allotment plots for 101 tenants who grow food and flowers. The Allotment Working Group held monthly work sessions to maintain the plots and support any new or struggling plot holders.
- COG provides access to tools and equipment; no one has to have or bring their own. Financial support for the modest allotment costs is available should it be needed, so money need not be a barrier.
- Carried out regular water quality surveys with Severn Rivers Trust.
- Created habitats for wildlife within the community orchards and locally.
- Engaged local people as volunteers, thereby benefitting the local heritage, the landscape, wildlife and the lives of the volunteers themselves. The group of 80 volunteers has formed a strong community to carry out COG's work.
- Supported local artists through hosting Art in the Orchard. This week-long celebration of local artists is held in the community orchard during Herefordshire Art week.
- Sends out a weekly newsletter to the 268 people on the COG mailing list, covering what's on, what help

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2025

is sought, relevant nature notes and things to look out for in the orchards and meadows. COG encouraged everyone to get engaged by offering a range of volunteering activities that are suitable for all ages and levels of experience.

- Organised a films and talks on relevant topics for the community.
- Gave training on the identification of bees and butterflies and encouraged our members to join in the national recording surveys e.g RSPB's Big Garden Birdwatch.
- Holds an annual 'Apple Day' which is open to all and encourages people to make use of their own fruit to make juice and have it pasteurised for keeping. Everyone can come along to see and help in the process. An apple ID service is provided and apple-themed games encourage children to enjoy the orchard environment.
- COG contributes 12,000 volunteer hours per annum equivalent to 7.5 full time staff.

All these community-focused activities, together with outdoor physical work in groups (with a sociable pause for refreshment and chat), have created an open, collaborative community that improves well-being and helps local people to feel connected and valued.

FINANCIAL REVIEW

COT ended its financial year 31st January 2025 with an income of £97,748, expenditure of £67,241 yielding an operating profit of £30,507 (cf. January 2024 profit £10,174).

Our main sources of funding have been government grants, donations, COG memberships, allotment fees, sale of juice and preserves, sale of trees, orchard advice and other consultancy services, and fund-raising community events. The charity is in a good financial position with tangible assets valued at £162,900. The charity has net current assets of £90,091.

PLANS FOR FUTURE PERIODS

We will continue with activities in accordance with our charitable objectives. In our next financial year, we plan to extend the Apple Packing Shed with a veranda (to provide shelter during sunny weather), enhance the Apple Packing Shed, improve on-site storage and parking and to install a pond-dipping platform.

Malvern Hills National Landscape have provided funding through a DEFRA capital uplift grant for COG to purchase the equipment for sward management. The grant enabled us to buy hay making equipment including a Caeb 550 baler. This equipment is specifically designed to work in small spaces such as between the trees in orchards. So we can improve our wildflower meadow creation options.

Given that much of the charitable funds (especially from grants) are not guaranteed and have to be re-applied for each year the trustees recognise that healthy reserves are required whilst at the same time seeking new opportunities to improve the environment and promote our services. We expect to seek and apply for, other external funding to support the work of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation. There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law. By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals.

The responsibility for the day-to-day management of the charity is split between trustees with allocated lead responsibilities. The Chair oversees the leadership team. COT acknowledges that an effective Board of trustees

Colwall Orchard Trust

Trustees Annual Report including the Directors Report for the year Ended 31 January 2025

maintenance and integrity of information included on the company's website.

The Board must seek to be representative of the needs of those that it works with and has within its membership. The membership of the Board of trustees must contain the required knowledge and skills to run the charity. Individual trustees must have sufficient knowledge of the role of a charity trustee to be able to effectively represent COT at meetings and events.

Trustees are elected to the Board at the annual general meeting (AGM). The procedures for nomination and election are in the Articles of Association.¹ When necessary, the Chair will recruit and propose to the Board the co-option of trustees between AGMs. Full membership of the Board can only be approved at the AGM.

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

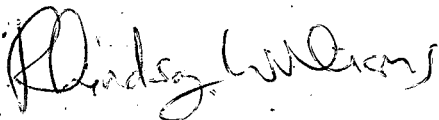
In accordance with its Disagreements and Disputes Policy, should the Board receive any complaint, it takes the matter seriously and attempts to resolve the issue or grievance promptly and fairly to everyone's satisfaction. The Board received no formal complaints during the year.

No Safeguarding issues were brought to the attention of the Board during the year.

PUBLIC BENEFIT

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity. The above report has been prepared in accordance with the provisions applicable to companies subject to the small company's regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Board



R. Lindsay Williams

Appointed Chair of the Directors and Trustees

25 Sept 2025

Colwall Orchard Trust
Independent Examiners Report

Independent Examiner's Report to the trustees of Colwall Orchard Trust

I report to the charity trustees on my examination of the accounts of Colwall Orchard Trust for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

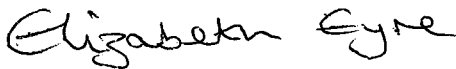
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elizabeth Eyre FCA
Institute of Chartered Accountants, England and Wales
Elizabeth Eyre Limited
Bank Street Business Centre
6 Bank Street
Malvern
Worcestershire
WR14 2JN

26TH SEPTEMBER 2025

Colwall Orchard Trust

Statement of Financial Activities For the year ended 31 January 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2025 £	2025 £	2025 £	2024 £
Income and endowments from:					
Donations and legacies	4	80,021	-	80,021	41,021
Charitable activities	5	9,225	-	9,225	6,967
Other Trading Activities	6	4,304	-	4,304	2,514
Investments	7	4,198	-	4,198	4,077
Total:		<u>97,748</u>	<u>-</u>	<u>97,748</u>	<u>54,579</u>
Expenditure on:					
Charitable activities	8	53,426	-	53,426	36,482
Other	9	12,027	1,788	13,815	7,923
Total:		<u>65,453</u>	<u>1,788</u>	<u>67,241</u>	<u>44,405</u>
Net gain on investments		-	-	-	-
Net income/(expenditure)	14	<u>32,295</u>	<u>(1,788)</u>	<u>30,507</u>	<u>10,174</u>
Net income/(expenditure) before other gains/(losses)		<u>32,295</u>	<u>(1,788)</u>	<u>30,507</u>	<u>10,174</u>
Other gains and losses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>32,295</u>	<u>(1,788)</u>	<u>30,507</u>	<u>10,174</u>
Reconciliation of funds:					
Total funds brought forward		114,504	107,980	222,484	212,310
Transfers between funds		48,391	(48,391)	-	-
Total funds carried forward	14	<u>195,190</u>	<u>57,801</u>	<u>252,991</u>	<u>222,484</u>

Colwall Orchard Trust
Summary Income and Expenditure Account
For the year ended 31 January 2025

	2025	2024
	£	£
Income	93,550	50,502
Interest and investment income	4,198	4,077
Gross income for the year	97,748	54,579
Expenditure	53,426	36,482
Depreciation and charges for impairment of fixed assets	13,815	7,923
Total expenditure for the year	67,241	44,405
Net income before tax for the year	30,507	10,174
Net income for the year	30,507	10,174

Colwall Orchard Trust
Balance Sheet
At 31 January 2025

Company No: 07495461

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	11	162,900	150,658
		<u>162,900</u>	<u>150,658</u>
Current Assets			
Cash at bank and in hand		92,351	71,191
Debtors	12	698	761
		<u>93,049</u>	<u>71,952</u>
Creditors			
Amounts falling due within one year	13	2,958	126
Net current assets		<u>90,091</u>	<u>71,826</u>
Total assets less current liabilities		<u>252,991</u>	<u>222,484</u>
Total Net Assets		<u>252,991</u>	<u>222,484</u>
The funds of the charity			
Restricted funds	14		
Restricted Income Funds		57,801	107,980
Unrestricted Funds	14		
General funds		195,190	114,504
Total Funds		<u>252,991</u>	<u>222,484</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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.

Approved by the board on 25 Sept 2025.

And signed on its behalf by:

R. Lindsay Williams Trustee

2025

25 Sept

Colwall Orchard Trust
Notes to the Accounts

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the time of receipt.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material,
Volunteer help	The value of any volunteer help received is not included in the accounts
Investment income	This is included in the accounts when received.

Colwall Orchard Trust
Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis.
Governance cost	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant & Machinery	25% Reducing Balance
Other Land & Buildings	5% Straight Line

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical Accounting Estimates and Judgement

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Colwall Orchard Trust
Notes to the Accounts

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital. The charity is registered with the Charity Commission in England & Wales (CCEW) with Charity Number 1142573 and Company number 07495461. Registered office is as prescribed in the trustees report.

Colwall Orchard Trust
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and endowments from:			
Donations and legacies	9,397	31,624	41,021
Charitable activities	6,967	-	6,967
Other Trading Activities	2,514	-	2,514
Investments	4,077	-	4,077
Total:	22,955	31,624	54,579
Expenditure on:			
Charitable activities	33,819	2,663	36,482
Other	3,282	4,641	7,923
Total:	37,101	7,304	44,405
Net gain on investments	-	-	-
Net (expenditure)/income	(14,146)	24,320	10,174
Transfers between funds	-	-	-
Net (expenditure)/income before other gains/(losses)	(14,146)	24,320	10,174
Other gains and losses	-	-	-
	(14,146)	24,320	10,174
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	128,650	83,660	212,310
Total funds carried forward	114,504	107,980	222,484

4 Income from donations and legacies

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations and legacies	2,755	-	2,755	2,243
Gift Aid Refunds	526	-	526	423
General Grants provided by Government/Other Charities	75,310	-	75,310	36,756
Membership subscriptions and sponsorships which are in substance donations	1,430	-	1,430	1,599
	80,021	-	80,021	41,021

Colwall Orchard Trust
Notes to the Accounts

5. Income from charitable activities

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
	£	£	£	£
Charitable Activities - Events	9,225	-	9,225	6,967
Total	9,225	-	9,225	6,967

6. Income from Other Trading Activities

	Unrestricted 2025	Total 2025	Total 2024
	£	£	£
Sale of Juice and Preserves	808	808	573
Sale of fruit trees and shrubs	2,793	2,793	1,247
Other trading activities	703	703	694
Total	4,304	4,304	2,514

7. Income from Investments

	Unrestricted 2025	Total 2025	Total 2024
	£	£	£
Interest	1,237	1,237	490
Rental and Leasing Income	2,961	2,961	3,587
Total	4,198	4,198	4,077

Colwall Orchard Trust
Notes to the Accounts

8. Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Advertising and Marketing	452	-	452	397
Site Management Costs	22,809	-	22,809	21,777
Administration and Overheads	22,183	-	22,183	10,149
Purchase of Orchard Products	2,392	-	2,392	743
Training	852	-	852	856
Independent Examiners Fee	857	-	857	857
Fundraising Costs	3,881	-	3,881	1,703
	<u>53,426</u>	<u>-</u>	<u>53,426</u>	<u>36,482</u>

Expenditure on charitable activities – comparative year

	Unrestricted	Restricted	Total
	2024	2024	2024
	£	£	£
Advertising and Marketing	397	-	397
Site Management Costs	19,114	2,663	21,777
Administration and Overheads	10,149	-	10,149
Purchase of Orchard Products	743	-	743
Training	856	-	856
Independent Examiners Fee	857	-	857
Fundraising Costs	1,703	-	1,703
	<u>33,819</u>	<u>2,663</u>	<u>36,482</u>

Colwall Orchard Trust
Notes to the Accounts

9. Other expenditure

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Depreciation	12,027	1,788	13,815	7,923
Total	12,027	1,788	13,815	7,923

10. Trustee remuneration and expenses

	2025	2024
	Number	Number
Number of trustees paid expenses	—	—

Colwall Orchard Trust
Notes to the Accounts

11. Tangible fixed assets

	Total Land & Buildings	Motor Vehicles	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 February 2024	172,728	-	18,786	191,514
Additions	-	9,810	16,247	26,057
At 31 January 2025	<u>172,728</u>	<u>9,810</u>	<u>35,033</u>	<u>217,571</u>
Depreciation and impairment				
At 1 February 2024	29,010	-	11,846	40,856
Depreciation charge for the year	5,631	2,453	5,731	13,815
At 31 January 2025	<u>34,641</u>	<u>2,453</u>	<u>17,577</u>	<u>54,671</u>
Net Book values				
At 31 January 2025	<u>138,087</u>	<u>7,357</u>	<u>17,456</u>	<u>162,900</u>
At 31 January 2024	<u>143,718</u>	<u>-</u>	<u>6,940</u>	<u>150,658</u>

Analysis of Land and Buildings

	Freehold Land & Buildings	Other Land & Buildings	Total
			£
Cost or revaluation			
At 1 February 2024	158,973	13,755	172,728
Additions	-	-	-
At 31 January 2025	<u>158,973</u>	<u>13,755</u>	<u>172,728</u>
Depreciation and impairment			
At 1 February 2024	21,590	7,420	29,010
Depreciation charge for the year	2,698	2,933	5,631
At 31 January 2025	<u>24,288</u>	<u>10,353</u>	<u>34,641</u>
Net Book values			
At 31 January 2025	<u>134,685</u>	<u>3,402</u>	<u>138,087</u>
At 31 January 2024	<u>137,383</u>	<u>6,335</u>	<u>143,718</u>

Colwall Orchard Trust
Notes to the Accounts

12. Debtors

	2025	2024
	£	£
Trade Debtors	698	658
Other Debtors	-	103
	<u>698</u>	<u>761</u>

13. Creditors:

Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	2,958	126
	<u>2,958</u>	<u>126</u>

14. Movement in funds

	At 1 February 2024	Incoming resources (including other gains/ losses)	Resources expended	Gross Transfers	At 31 January 2025
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	18,652	-	(1,554)	-	17,098
LM Bridge	937	-	(234)	-	703
WCC Defra Access	4,964	-	-	(4,964)	-
WCC FiPL	43,427	-	-	(43,427)	-
Total	<u>107,980</u>	<u>-</u>	<u>(1,788)</u>	<u>(48,391)</u>	<u>57,801</u>
Unrestricted funds:					
General funds	114,504	97,748	(65,453)	48,391	195,190
Revaluation Reserves:	-	-	-	-	-
Total Funds	<u>222,484</u>	<u>97,748</u>	<u>(67,241)</u>	<u>-</u>	<u>252,991</u>

Purposes and restrictions in relation to the funds:

Luggs Mill Land	Purchase of land for the Orchards
Shed Donations	Donations towards building shed for the use of the Trust
LM Bridge	Expenditure on LM Bridge
Worcestershire County Council Defra Access	Construction of NatSol disabled access toilet
Worcestershire County Council FiPL	Traditional Orchards for the Future Initiative project

The Trustees have reviewed the grant award conditions in respect of WCC Defra Access and WCC FiPL. As there are no restrictions on the use of either (a) the equipment purchased or (b) the surplus generated from the grants in relation to the provision of orchard related services, the Trustees consider that the funds are unrestricted.

Colwall Orchard Trust
Notes to the Accounts

Movement in funds – prior year

	At 1 February 2023	Incoming resources	Resources expended	Gross Transfers	At 31 January 2024
Restricted funds:					
Restricted income funds:					
Luggs Mill Land	40,000	-	-	-	40,000
Shed Donations	20,206	-	(1,554)	-	18,652
LM Bridge	1,249	-	(312)	-	937
WCC Defra Access	4,434	5,825	(5,295)	-	4,964
WCC FIPL	17,771	25,799	(143)	-	43,427
Total	83,660	31,624	(7,304)	-	107,980
Unrestricted funds:					
General funds	128,650	22,955	(37,101)	-	114,504
Revaluation Reserves:					
Total Funds	212,310	54,579	(44,405)	-	222,484

15. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
		£	£
Fixed assets	105,099	57,801	162,900
Net current assets	90,091	-	90,091
At 31 January 2025	<u>195,190</u>	<u>57,801</u>	<u>252,991</u>

16. Winding Up

In the event of a winding up, each member whilst a member and within one year of ceasing to be a member, are required to contribute £1 towards the liabilities of the charity and costs associated with winding up.

17. Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

There were no related party transactions during the year (2024 – none)