
THE REGENERATIVE VITICULTURE FOUNDATION
(A charitable incorporated organisation)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE REGENERATIVE VITICULTURE FOUNDATION
(A charitable incorporated organisation)

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THE REGENERATIVE VITICULTURE FOUNDATION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2024 to 31 December 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The Vision of the CIO is "Working with nature to create a sustainable future for vineyards, growers and the planet" and the Mission is "To support the transition towards regenerative viticulture".

The objectives of the Charity are, for the public benefit:

1. To advance education in sustainable farming and land management techniques in viticulture including by:
 - the promotion and funding of research and the publication of the useful results thereof, and
 - informing growers about different ways in which they might adopt more sustainable and environmentally friendly land management and growing techniques and related activities.
2. To promote the improvement of the physical and natural environment by promoting biological diversity within viticulture.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. Additionally, the Trustees and Executive carried out a full strategic planning process.

b. Activities undertaken to achieve objectives

Science

Aim: Credibility

Objectives: To be the most reliable and current source of research and best practice. To mitigate and adapt to climate change by enabling widespread adoption of regenerative practices

Advancing research to scientifically prove and practically demonstrate the environmental and economic benefits of biodiversity in viticulture.

Activity in 2024:

- Performed a literature review of all the peer-reviewed academic studies (approximately 170) into aspects of regenerative viticulture; published January 2025
- Collaboration with academics, including UC Davis
- Reported on UC Davis 5-year study on Jackson Family Wines
- Panellist on USDA Climate learning network on viticulture symposium in Porto

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

Communication

Aim: Impact

Objectives: To inspire the regeneration of soil and biodiversity in viticulture and to inspire its normalisation. To raise awareness of the ideas, importance and benefits of biodiversity in viticulture via seminars, workshops, social media events and talks.

Activity in 2024:

- Continued to reach out to regenerative wine producers from around the world, expanding geographic reach
- Continued to develop awareness of our work via monthly newsletters, LinkedIn and social media
- Established new or deepened existing relationships with like-minded organisations :
 - Napa Green
 - Porto Protocol
 - International Wineries for Climate Action
 - Sustainable Wine Round Table
- Invited to attend and speak at:
 - World Living Soils Forum
 - Sustainability in Drinks
 - Groundswell festival of regenerative agriculture (the main regenerative event for farmers in the UK)
 - Wine Society Future of Wine panel
 - Dutch Wine Academy panel
 - Wine & Spirit Trade Association technical committee
 - Discussion on climate change with Jancis Robinson and Miguel Torres at the Spanish Embassy in London
 - Panel at the Old Vine Conference

Support for growers

Aim: Engagement

Objectives: To curate a network of like-minded viticulturalists and services, supporting as many producers as possible. To create support, resource and training structures for people wanting to learn how to implement the techniques and reap the benefits of regenerative viticulture.

Activity in 2024:

- Launched the RV Guide following Beta testing beginning in April, with formal launch in May.
- Developed a major project called the RVF One Block Challenge. This initiative is to accompany wine producers around the world to start trialling regenerative practices in a structured, risk free and supported manner. The initiative has the potential to bring many producers to start a transition to regenerative farming and convert thousands of hectares. In 2024 the first project was prepared, for launch in Paso Robles, California in January 2025.
- Developed and made freely available a toolkit of regenerative practices on the website
- Published a freely available Glossary of regenerative terminology on the website
- Audit of certifying bodies to help producers navigate the certification landscape
- Advised The Wine Society Climate & Nature fund, drawing up criteria and supporting development and assessment
- Organised in person information or educational outreach days at numerous vineyards in the UK, France and Argentina, attended by leading conservationists, agroecologists, winemakers, retailers, growers, AOC groups and agronomists.
- Organised and participated in multiple online events including educational webinars with the Porto Protocol.
- Planning and design for a complete website redevelopment to significantly increase and improve grower support, including the first-ever global online forum dedicated to regenerative viticulture.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

Achievements and performance

a. Main achievements of the Charity

- Expanded donor base to support increased resources and wider and faster roll out of activities, including for the website redesign.
- Added resource of wine industry specialist Anne Jones as Development Director (PT)
- Accelerated international reach with open days and /or outreach visits in 4 countries and vineyards helped in all main winemaking continents.
- The RVF and its website recognised as a key credible source for information on regenerative viticulture globally, including its online RV Guide and map where 188 vineyards were listed after just 7 months of soft launch
- Dozens of growers self-declared as starting or increasing their transition to regenerative farming as a result of RVF information, contact or assistance, including 7 AOC Cotes de Provence growers who initiated AGW Regenerative Certification (all 7 received certification in early 2025)
- Established as the leading provider of regenerative viticulture communication and information on online platforms, such as LinkedIn and Instagram. LinkedIn followers trebled in 2024, Instagram followers more than doubled, plus nearly 2000 newsletter subscribers (+50%).

A number of activities, projects and initiatives carried out in 2024 were for action or launch in early 2025. Of these, the following merit mention in this report:

- The Peer-reviewed literature review, completed in 2024, was published January 2025 and has since been top-performing item on the Researchgate website, with a very impressive Research Interest Score.
- The RVF One Block Challenge launched in Paso Robles, California, in January 2025. This garnered international interest and attention, and other 1BC's have subsequently been launched in several countries around the world. The RVF 1BC will be rolled out globally in 2026
- The new website for which planning and funding was achieved in 2024, was successfully developed and launched.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Rationale

Reserves - the funds a charity keeps in reserve - can strengthen a charity's resilience against, for example, drops in income, the demands of a new project or other unexpected need for funds, or covering unforeseen operational costs. Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes.

A good reserves policy gives confidence to stakeholders that the charity's finances are being properly managed and will also provide an indicator of its future funding needs and its overall resilience.

Amount

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately four months' worth of annual expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered and to respond to applications for funding for programmes to further the Foundation's purpose.

Establishment

At the creation of the Foundation in 2021, and during its initial year of operation, there was no measure of annual expenditure, and a target reserves amount of £20,000 was proposed. In 2024 the Trustees maintained the reserves policy of £20,000.

Review

This policy will be reviewed annually, but the trustees will monitor the levels of reserves held throughout the year, at least quarterly.

Structure, governance and management

a. Constitution

The Regenerative Viticulture Foundation is registered as a charitable incorporated organisation and was set up by a Charity Commission Scheme.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and administrative details of the Charity, its trustees and advisers

Trustees	S Cronk, Chair M Casteel, Trustee (resigned 23 July 2025) Dr A Nesbitt, Trustee J Saxgren, Trustee M Gamman MW, Trustee J Howard-Sneyd MW, Trustee K Hughes, Trustee C Thompson, Trustee
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Registered number	CE025409
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Charity registered number	1195208
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Registered office	1010 Eskdale Road Winnersh WOKINGHAM Berkshire RG41 5TS
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Accountants	FLB Audit LLP Chartered Accountants 1010 Eskdale Road Winnersh Triangle Wokingham RG41 5TS
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THE REGENERATIVE VITICULTURE FOUNDATION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

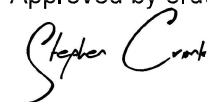
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S Cronk

Chair

Date: 29 October 2025

THE REGENERATIVE VITICULTURE FOUNDATION
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of The Regenerative Viticulture Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.
4. 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 30 October 2025

Daniel Reid (FCA)

ICAEW

FLB Audit LLP
1010 Eskdale Road
Winnersh Triangle
Wokingham
RG41 5TS

THE REGENERATIVE VITICULTURE FOUNDATION
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	93,905	93,905	82,485
Other trading activities	4	588	588	-
Investments	5	11	11	10
Total income		94,504	94,504	82,495
Expenditure on:				
Charitable activities	6	89,413	89,413	29,497
Total expenditure		89,413	89,413	29,497
Net movement in funds		5,091	5,091	52,998
Reconciliation of funds:				
Total funds brought forward		57,110	57,110	4,112
Net movement in funds		5,091	5,091	52,998
Total funds carried forward		62,201	62,201	57,110

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

THE REGENERATIVE VITICULTURE FOUNDATION
(A charitable incorporated organisation)
REGISTERED NUMBER: CE025409

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Intangible assets	11	5,504	4,391
		5,504	4,391
Current assets			
Debtors	12	1,702	961
Cash at bank and in hand		80,228	79,409
		81,930	80,370
Creditors: amounts falling due within one year	13	(25,233)	(27,651)
Net current assets		56,697	52,719
Total assets less current liabilities		62,201	57,110
Total net assets		62,201	57,110
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	62,201	57,110
Total funds		62,201	57,110

The financial statements were approved and authorised for issue by the Trustees on 29 October 2025 and signed on their behalf by:



S Cronk
 (Chair of Trustees)

The notes on pages 10 to 20 form part of these financial statements.

THE REGENERATIVE VITICULTURE FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

The Regenerative Viticulture Foundation is a Charitable incorporated organisation incorporated in the United Kingdom and is registered in England and Wales. The registered office address is The Regenerative Viticulture Foundation, 1010 Eskdale Road, Winnersh, Wokingham, Berkshire, RG41 5TS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Regenerative Viticulture Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

THE REGENERATIVE VITICULTURE FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Intangible assets and amortisation

Intangible assets are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website costs	- 33 % straight-line
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2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	93,905	93,905

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	82,485	82,485

4. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Net income - all trading activities	588	588	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income	11	11
	<u>11</u>	<u>11</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income - local cash	10	10
	<u>10</u>	<u>10</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Professional	73,242	73,242
Office expenses	652	652
Travel and accommodation	5,599	5,599
Communication/Collaboration	607	607
Accountancy	3,381	3,381
Bank charges	68	68
Foreign exchange gains/losses	174	174
Subscriptions	1,938	1,938
Website costs	1,296	1,296
Amortisation	2,456	2,456
	<u>89,413</u>	<u>89,413</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Professional	25,449	25,449
Office expenses	641	641
Travel and accommodation	1,193	1,193
Accountancy	1,550	1,550
Bank charges	133	133
Foreign exchange gains/losses	(140)	(140)
Amortisation	671	671
	<u>29,497</u>	<u>29,497</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Professional	71,603	1,639	73,242
Office expenses	-	652	652
Travel and accommodation	932	4,667	5,599
Communication/Collaboration	-	607	607
Accountancy	-	3,381	3,381
Bank charges	-	68	68
Foreign exchange gains/losses	-	174	174
Subscriptions	1,938	-	1,938
Website costs	-	1,296	1,296
Amortisation	-	2,456	2,456
	<u>74,473</u>	<u>14,940</u>	<u>89,413</u>

THE REGENERATIVE VITICULTURE FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Professional	24,902	547	25,449
Office expenses	-	641	641
Travel and accommodation	-	1,193	1,193
Accountancy	-	1,550	1,550
Bank charges	-	133	133
Foreign exchange gains/losses	-	(140)	(140)
Amortisation	-	671	671
	<u>24,902</u>	<u>4,595</u>	<u>29,497</u>

8. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,380</u>	<u>1,250</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Staff

	2024	<i>2023</i>
	£	£
Wages and salaries	37,080	<i>24,902</i>
	<u>37,080</u>	<u><i>24,902</i></u>

The average number of persons employed by the Charity during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Employees	1	<i>1</i>
	<u>1</u>	<u><i>1</i></u>

No employee received remuneration amounting to more than £60,000.

10. Trustees' remuneration and expenses

During the year ended 31 December 2024, travel expenses were reimbursed or paid directly to Trustees. The Trustees do not consider the amounts to be material.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. Intangible assets

	Website costs £
Cost	
At 1 January 2024	5,062
Additions	3,570
At 31 December 2024	<u>8,632</u>
Amortisation	
At 1 January 2024	672
Charge for the year	2,456
At 31 December 2024	<u>3,128</u>
Net book value	
At 31 December 2024	<u><u>5,504</u></u>
<i>At 31 December 2023</i>	<u><u>4,390</u></u>

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	119	-
Prepayments and accrued income	1,583	961
	<u>1,702</u>	<u>961</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

13. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	<i>£</i>
Other loans	17,537	<i>25,779</i>
Trade creditors	3,021	<i>-</i>
Other taxation and social security	-	<i>19</i>
Pension fund loan payable	(13)	<i>503</i>
Accruals and deferred income	4,688	<i>1,350</i>
	25,233	<i>27,651</i>

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
Reserves	57,110	94,504	(89,413)	62,201

Statement of funds - prior year

	<i>Balance at 1 January 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds				
Reserves	<i>4,112</i>	<i>82,495</i>	<i>(29,497)</i>	<i>57,110</i>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	57,110	94,504	(89,413)	62,201

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
General funds	<i>4,112</i>	<i>82,495</i>	<i>(29,497)</i>	<i>57,110</i>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Intangible fixed assets	5,504	5,504
Current assets	81,930	81,930
Creditors due within one year	(25,233)	(25,233)
Total	62,201	62,201

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Intangible fixed assets	4,391	4,391
Current assets	80,370	80,370
Creditors due within one year	(27,651)	(27,651)
Total	<u>57,110</u>	<u>57,110</u>

17. Capital commitments

	2024 £	2023 £
Contracted for but not provided in these financial statements		
Acquisition of intangible assets	<u>36,000</u>	<u>-</u>

18. Related party transactions

At the period end, included in other creditors is the amount of £17,537 (2023: £25,779) owed by the charity to a trustee.

19. Post balance sheet events

Since 31 December 2024 we have launched a major initiative in several countries, called the RVF One Block Challenge, which accompanies wine producers around the world to start trialling regenerative practices in a structured, risk free and supported manner. The initiative has the potential to bring many producers to start a transition to regenerative farming and convert thousands of hectares. It will be rolled out globally in 2026. We also developed and launched a completely new website aimed at increasing grower support, in particular with the launch of the first-ever online user forum dedicated to regenerative viticulture.