

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Coatbridge Community Orchard

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

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for the Year Ended 31 December 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In 2025 Coatbridge Community Orchard continued to provide an attractive community space. In late 2025 we engaged with a number of partners including a local primary school who now use the space for outdoor education typically on a weekly basis, and other conservation volunteer groups, meeting on a less regular basis. Our hopes for the year ahead include securing other such partnerships to ensure that there is relatively regular community group use of the space, in addition to monthly work parties organised by ourselves for maintenance and other orchard activities throughout the year.

Cameron MacIver

Chairperson, Coatbridge Community Orchard

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048653

Principal address

9 Woodlands Drive
Coatbridge
ML5 1LE

Trustees

Cameron MacIver
Alan Sutherland
Mary Wilson

Independent Examiner

Marcus D. MacIver CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Coatbridge Community Orchard

Report of the Trustees
for the Year Ended 31 December 2025

Approved by order of the board of trustees on 23rd June 2026..... and signed on its behalf
by:

.....

Cameron MacIver - Trustee

Independent Examiner's Report to the Trustees of
Coatbridge Community Orchard

I report on the accounts for the year ended 31 December 2025 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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 reached.



Marcus D. MacIver CA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date:23rd June 2026.....

Coatbridge Community Orchard

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
EXPENDITURE ON			
Charitable activities			
General		502	-
NET INCOME/(EXPENDITURE)		(502)	-
RECONCILIATION OF FUNDS			
Total funds brought forward		2,380	2,380
TOTAL FUNDS CARRIED FORWARD		<u>1,878</u>	<u>2,380</u>

The notes form part of these financial statements

Coatbridge Community Orchard

Balance Sheet
31 December 2025

		31.12.25 Unrestricted fund £	31.12.24 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		1,878	2,380
NET CURRENT ASSETS		1,878	2,380
TOTAL ASSETS LESS CURRENT LIABILITIES		1,878	2,380
NET ASSETS		1,878	2,380
FUNDS	4		
Unrestricted funds		1,878	2,380
TOTAL FUNDS		1,878	2,380

The financial statements were approved by the Board of Trustees and authorised for issue on
23rd June 2026..... and were signed on its behalf by:



.....
Cameron MacIver - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
NET INCOME	-
RECONCILIATION OF FUNDS	
Total funds brought forward	2,380
TOTAL FUNDS CARRIED FORWARD	<u>2,380</u>

4. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	2,380	(502)	1,878
TOTAL FUNDS	<u>2,380</u>	<u>(502)</u>	<u>1,878</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(502)	(502)
TOTAL FUNDS	<u>-</u>	<u>(502)</u>	<u>(502)</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Coatbridge Community Orchard

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Total incoming resources	-	-
EXPENDITURE		
Charitable activities		
Fruit trees, plants, etc.	120	-
Support costs		
Management		
Insurance	382	-
Total resources expended	502	-
Net (expenditure)/income	(502)	-

This page does not form part of the statutory financial statements

