CHARITY REGISTRATION NUMBER: 1201543

The Strawberry Line Society

Financial Statements

31 December 2025

The Strawberry Line Society (SLS) CIO 1201543

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Strawberry Line Society (SLS) CIO 1201543
Annual Report
For the year ending 31 December 2025

Objectives and activities:

As a reminder our objectives under our constitution are to:

provide facilities for recreation or other leisure-time occupation in the interests of social welfare for the general public with the object of improving their conditions of life by the promotion of the use of the disused railway lines and associated land linking Clevedon to Shepton Mallet and nearby communities (including in particular the disused Cheddar Valley Railway Line) as a safe walking and cycling route and nature reserve.

Finances

It has been a very positive year for the Society. One of the reasons we changed to a Charitable Incorporated Organisation (CIO) in 2022 was to have a stronger governance structure to deal with larger grants and /or land ownership. During 2025 we have been very fortunate to have had several significant grants that have enabled us to make real progress in improving the line. Most notable was the Mendip Hills National Landscape (MHNL) Access Fund Grant for just over £32,000, (£27,000 of which was paid in 2025). This enabled work across several workstreams including new interpretation boards; working with schools with an arts project with Kings in Cheddar; improving signage; improvements to path accessibility; new maps and guides and some better equipment for path maintenance.

A particular feature of the year was helping Greenways charity complete a new section of the line, behind the Kings leisure Centre in cheddar, complete with a new bridge.

An art project mural was also completed in Winscombe, working with several schools and grants from North Somerset and Burnham and Weston Solar

During the year, it was disappointing that much of the Society tools and equipment were stolen following a break-in at Winscombe Cemetery where they were stored. We were fortunate, however, to get a full insurance claim which has enabled us to replace the items with new.

Overall, the Society finances showed a small addition to our total reserves of £10,191 which includes a reserve of £3,326 MHNL Grant, to be spent in 2026.

Structure, governance and management

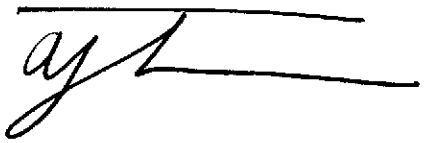
The Trustee body has remained stable over the year and there has been no change to our structure

Independent Examiners Review

The accounts have been examined in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records 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. No matters were brought to my attention by the Examiner, and I thank Richard Stone for his work.

Amanda Turner, Treasurer

May 2026



Independent examiner's report to the trustees of The Strawberry Line Society CIO

I report to the trustees on my examination of the accounts of the Strawberry Line Society CIO (SLS) for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the SLS's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the SLS as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

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.

Richard Stone FCA FCCA
Stone & Co Chartered Accountants
Independent Examiner

2 Charnwood House
Marsh Road
Ashton
Bristol
BS3 2NA

19/5/26.

The Strawberry Line Society CIO CN 1201543

Statement of Financial Activities for Period 1/1/2025-31/12/2025

		2025		2025	2024
RECEIPTS		**Unrestricted Funds**	**Restricted Funds**	**TOTAL**	**TOTAL**
	subscriptions	£4,161	£0	£4,161	£3,188
	donations	£1,195	£0	£1,195	£1,681
	grants	£7,775	£34,920	£42,695	£480
	interest	£0	£0	£0	£0
	other	£4,294	£0	£4,294	£248
	TOTAL	**£17,424**	**£34,920**	**£52,344**	**£5,597**
PAYMENTS					
	maintenance (regular)	£1,880	£836	£2,715	£1,176
	special/(project)	£813	£24,356	£25,169	£4,762
	marketing/engagement	£803	£4,105	£4,908	£275
	administration	£1,075	£0	£1,075	£340
	volunteer training/equip	£2,891	£1,055	£3,946	£1,359
	miscellaneous	£230	£343	£573	£110
	infrastructure	£3,068	£700	£3,768	£8,541
	other	£0	£0	£0	£0
	TOTAL	**£10,759**	**£31,394**	**£42,153**	**£16,564**
	Net (total)	**£6,665**	**£3,526**	**£10,191**	**-£10,967**

The Strawberry Line Society CIO CN 1201543
Statement of Financial Position as at 31/12/2025

	2025	2024
CURRENT ASSETS	**TOTAL**	**TOTAL**
Bank Accounts	£39,897	£29,706
Cash	£200	£200
Debtors	£0	£0
Total	**£40,097**	**£29,906**
CURRENT LIABILITIES		
Accruals	£0	£0
Creditors(estimate)	£0	£0
Total	**£0**	**£0**
NET ASSETS	**£40,097**	**£29,906**
ACCUMULATED FUND		
Balance brought forward	£29,906	£40,873
P&L net	£10,191	-£10,967
Transfers	£0	£0
Balance c/f	**£40,097**	**£29,906**

The Strawberry Line Society CIO CN 1201543
Statement of Financial Activities for Period 1/1/2025-31/12/2025

			Line Branches				
RECEIPTS		**Society (Main)**	**Clevedon**	**Yatton-A38**	**CVB**	**SL East**	**TOTAL**
	subscriptions	£4,161	£0	£0	£0	£0	£4,161
	donations	£0	£0	£0	£695	£500	£1,195
	grants	£31,950	£0	£3,920	£2,350	£4,475	£42,695
	interest	£0	£0	£0	£0	£0	£0
	other	£0	£0	£4,294	£0	£0	£4,294
	TOTAL	**£36,111**	**£0**	**£8,214**	**£3,045**	**£4,975**	**£52,344**
	transfers	£0	£400	£400	£400	£400	£1,600
PAYMENTS							
	maintenance (regular)	£0	£0	£1,038	£1,557	£120	£2,715
	special/(project)	£20,431	£0	£4,523	£215	£0	£25,169
	marketing/engagement	£4,543	£155	£0	£25	£185	£4,908
	administration	£900	£0	£35	£89	£50	£1,075
	volunteer training/equip	£321	£0	£0	£733	£2,891	£3,946
	sundry expenses	£0	£25	£0	£548	£0	£573
	infrastructure	£0	£0	£3,768	£0	£0	£3,768
	other	£0	£0	£0	£0	£0	
	TOTAL	**£26,196**	**£180**	**£9,364**	**£3,167**	**£3,246**	**£42,153**
	transfers	£1,600	£0	£0	£0	£0	£1,600
	NET(excl transfers)	£9,915	-£180	-£1,150	-£122	£1,729	£10,191
	Net (total)	**£8,315**	**£220**	**-£750**	**£278**	**£2,129**	**£10,191**

The Strawberry Line Society CIO CN 1201543

Statement of Financial Position as at 31/12/2025

Split out by Line Branches

		Line Branches				
CURRENT ASSETS	**Society (Main)**	**Clevedon**	**Yatton-A38**	**CVB**	**SL East**	**TOTAL**
Bank Accounts/cash	£18,769	£1,591	£7,554	£8,553	£3,431	**£39,897**
Current assets			£200			**£200**
Total	**£18,769**	**£1,591**	**£7,754**	**£8,553**	**£3,431**	**£40,097**
CURRENT LIABILITIES						
Creditors	£0	£0	£0	£0	£0	**£0**
Total	**£0**	**£0**	**£0**	**£0**	**£0**	**£0**
						£0
NET ASSETS	**£18,769**	**£1,591**	**£7,754**	**£8,553**	**£3,431**	**£40,097**
ACCUMULATED FUND						
Balance brought forward	£10,454	£1,371	£8,504	£8,275	£1,302	**£29,906**
P&L net	£8,315	£220	-£750	£278	£2,129	**£10,191**
Balance c/f	**£18,769**	**£1,591**	**£7,754**	**£8,553**	**£3,431**	**£40,097**
FINANCED BY:						
General Funds	£1,743	£1,091	£1,054	£2,053	£931	**£6,871**
Designated Funds:						
Equipment	£0		£2,000	£500	£500	**£3,000**
Operations	£2,000	£500	£500	£500	£500	**£4,000**
Pathway	£2,000		£2,000	£5,000	£1,000	**£10,000**
sinking Fund (replacement)	£1,000		£2,000	£500	£500	**£4,000**
special projects	£6,700					**£6,700**
transfer to line branches	£2,000					**£2,000**
Restricted Funds						
Mendips25	£3,326		£0			**£3,326**
Nsomerset			£200			**£200**
TOTAL	**£18,769**	**£1,591**	**£7,754**	**£8,553**	**£3,431**	**£40,097**

1) Accounting Policies

a) Basis for accounts preparation

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and 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 (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and 'fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and 'fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income

Income from donations

Income from donations is included in income when it is receivable, except as follows:

(i) When donors specify that donations given to the charity must be used in future accounting periods

(ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies

Income from legacies is recognised when the charity is legally entitled to the legacy and the amount can be quantified with reasonable accuracy. Entitlement is regarded as the earlier of the charity being notified of an impending distribution or the legacy being received.

c) Expenditure

Expenditure is accounted for on an accruals basis.

d) Debtors

Debtors are measured at their recoverable amount, or in the case of prepayments, as the amount the charity has paid in advance for goods and services it will receive.

e) Creditors

Creditors are measured as the amounts owed by the charity, including amounts owed for goods and services received but not paid for by the balance sheet date.

f) Funds

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. Expenditure which meets these criteria is charged to the fund.

Unrestricted - Designated funds

Are funds without any restrictions, e.g. raised by general fundraising or coming from general donations, set aside by the Trustees for general (e.g. to cover operational expenses) or specific future purposes (e.g. projects, specific risks).

Unrestricted - General funds

Are funds in excess of Restricted and Designated funds as described above. Such funds can be used at the discretion of the Trustees in accordance with the charitable objects.

2) Debtors and Prepayments

	Year ended 31 December 2025 £	Year ended 31 December 2024 £
Debtors	-	-
	-	-

3) Creditors and Accruals

	Year ended 31 December 2025 £	Year ended 31 December 2024 £
Accruals	-	-
	-	-

4) Related Party Transactions

There were no related party transactions in the year other than those disclosed elsewhere in the accounts.