

WEYBRIDGE ALLOTMENT HOLDERS AND GARDENERS ASSOCIATION CIO		Charity No	1189633	
		Company No	N/A	
<b>Annual accounts for the period</b>				
<b>Period start date</b>	1/1/22	<b>To</b>	<b>Period end date</b>	12/31/22

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income</b>					
<b>Income and endowments from:</b>					
Donations and legacies	800			800	-
Charitable activities	-			-	560
Fundraising income	2,453			2,453	
Compound activities	6,587			6,587	9,551
Greenspaces grant		2,369		2,369	2,226
<b>Total</b>	<b>9,840</b>	<b>2,369</b>	<b>-</b>	<b>12,209</b>	<b>12,337</b>
<b>Expenditure</b>					
<b>Expenditure on:</b>					
Charitable activities	734			734	1,173
Fundraising expenses	1,942			1,942	
Compound cost of sales	7,846			7,846	7,413
Other compound expenses	100			100	152
Administrative expense	9,677			9,677	1,021
Depreciation	563			563	457
Greenspaces expenditure		2,369		2,369	2,226
<b>Total</b>	<b>20,862</b>	<b>2,369</b>	<b>-</b>	<b>23,231</b>	<b>12,442</b>
<b>Net income/(expenditure) before tax for the reporting period</b>					
	-	11,022	-	-	-
Tax payable	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>					
	-	11,022	-	-	-
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>					
	-	-	-	-	-
<b>Transfers between funds</b>					
	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>					
	-	11,022	-	-	-
<b>Reconciliation of funds:</b>					
Total funds brought forward	31,336	-	-	31,336	31,441
<b>Total funds carried forward</b>	<b>20,314</b>	<b>-</b>	<b>-</b>	<b>20,314</b>	<b>31,336</b>

## Section B Balance sheet at 31 December 2022

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Fixed assets</b>				
Tangible assets	107	-	107	457
<b>Total fixed assets</b>	107	-	107	457
<b>Current assets</b>				
Stocks	-	-	-	3,432
Debtors	-	-	-	-
Cash at bank and in hand	21,774	2,631	24,405	34,073
<b>Total current assets</b>	21,774	2,631	24,405	37,505
<b>Creditors: amounts falling due within one year - Greenspaces Grant</b>	-	-	3,995	6,626
<b>Net current assets/(liabilities)</b>	21,774	2,631	24,405	30,879
<b>Total assets less current liabilities</b>	21,881	2,631	24,512	31,336
<b>Creditors: amounts falling due after one year</b>	-	-	-	-
<b>Provisions for liabilities</b>	-	-	-	-
<b>Total net assets or liabilities</b>	21,881	2,631	24,512	31,336
<b>Funds of the Charity</b>				
Endowment funds	-	-	-	-
<b>Total funds</b>	-	-	-	-

*The company was entitled to exemption from audit under s477 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 with respect to accounting records and the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.*

Signed by one or two trustees on behalf of all the trustees

31336

Print Name	Date of approval dd/mm/yyyy
<i>Pippa Graeme</i>	28 July 2023

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

## Note 1 Basis of preparation

**This section should be completed by all charities.**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and 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 on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

**If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:**

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes\*   
No\*  \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	Prepared on an accruals basis, no changes in accounting policy have been made.
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	N/A
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</b>	N/A

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes\*   
No\*  \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of any changes;</b>	N/A
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes\*   
No\*  \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	N/A
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	

Section C		Notes to the accounts		(cont)
<b>Note 2</b>				
<b>Accounting policies</b>				
<i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i>				
<b>2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE</b>				
Please provide a description of the nature of each change in accounting policy		N/A		

Section C		Notes to the accounts		(cont)		
<b>Note 2</b>		<b>Accounting policies</b>				
<b>2.2 INCOME</b>						
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when:					
	• the charity becomes entitled to the resources;					
	• it is more likely than not that the trustees will receive the resources;		Yes*	No*	N/a*	
	• the monetary value can be measured with sufficient reliability.		✓			
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		Yes*	No*	N/a*	
						✓
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).		Yes*	No*	N/a*	
			✓			
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).		Yes*	No*	N/a*	
			✓			
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.		Yes*	No*	N/a*	
						✓
<b>Government grants</b>	The charity has received government grants in the reporting period		Yes*	No*	N/a*	
				✓		
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.		Yes*	No*	N/a*	
						✓
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.		Yes*	No*	N/a*	
						✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.		Yes*	No*	N/a*	
						✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.		Yes*	No*	N/a*	
						✓
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		Yes*	No*	N/a*	
			✓			
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		Yes*	No*	N/a*	
						✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		Yes*	No*	N/a*	
			✓			
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.		Yes*	No*	N/a*	
						✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		Yes*	No*	N/a*	
						✓
<b>2.3 EXPENDITURE AND LIABILITIES</b>						
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.		Yes*	No*	N/a*	
			✓			
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		Yes*	No*	N/a*	
						✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		Yes*	No*	N/a*	
						✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.		Yes*	No*	N/a*	
						✓
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.		Yes*	No*	N/a*	
						✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.		Yes*	No*	N/a*	
						✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.		Yes*	No*	N/a*	
			✓			
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes*	No*	N/a*	
			✓			
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes*	No*	N/a*	
						✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes*	No*	N/a*	
						✓
<b>2.4 ASSETS</b>						
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least		Yes*	No*	N/a*	
	They are valued at cost.		✓			
	The depreciation rates and methods used are disclosed in note 3.		✓			
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		Yes*	No*	N/a*	
						✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes*	No*	N/a*	
						✓
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	N/A					

## Notes to the accounts

### Note 3 Fixed Assets

Fixed assets which have a useful life greater than one year are capitalised using purchase cost and the cost is spread across the useful life. As allotment tools and equipment usage is seasonal, a full year of depreciation will be charged in the year of purchase providing the purchase is prior to August (i.e. before the end of the allotment season). Tools & Equipment are depreciated over two allotment seasons.

	<b>Tools &amp; Equipment</b>	<b>Total</b>
Opening Balance	915	<b>915</b>
Purchases	212	<b>212</b>
<b>Closing Balance</b>	<b>1,127</b>	<b>1,127</b>
Opening Depreciation	457	<b>457</b>
Depreciation Charge	563	<b>563</b>
<b>Closing Depreciation</b>	<b>1,020</b>	<b>1,020</b>
Opening Net	458	458
<b>Closing Net</b>	<b>107</b>	<b>107</b>