

# CHISWICK HORTICULTURAL AND ALLOTMENTS SOCIETY

England & Wales · Charity number 1110134

## Details

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**Other names** CHAS, CHISWICK HORTICULTURAL SOCIETY

**Status** Registered

**Legal form** Charitable company

**Company number** [05453200](#)

**Registered** 2005-06-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Chiswick Horticultural Society  
167-169 Great Portland Street  
London  
W1W 5PF

**Phone** 123456789

**Email** [secretary@growchiswick.org](mailto:secretary@growchiswick.org)

**Website** [www.growchiswick.org](http://www.growchiswick.org)

## Activities

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**Objects:** THE PROMOTION AND FURTHERANCE OF THE ART, SCIENCE AND PRACTICE OF HORTICULTURE.

**Activities:** Promotion and furtherance of the art, science and practice of horticulture. Make gardening accessible to people with learning disabilities, reduce economic barriers by selling gardening supplies, provide information on growing food organically, care for wildlife and the environment, organise gardening shows, arrange educational and social fundraising activities, regenerate local allotments

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE GREATER LONDON.
- Hounslow

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£32,291	£32,089	-	-
2023-12-31	£24,856	£22,459	-	-
2022-12-31	£25,529	£18,634	-	-
2021-12-31	£28,880	£29,857	-	-
2020-12-31	£28,366	£33,047	-	-

## Trustees

Name	Role	Appointed
Jonathan Daniel Rabin	Chair	2025-03-26
Aidan Christopher Smith		2025-08-27
Dennis Brian Flaherty		2025-05-28
Jasmine Elizabeth Crocker		2025-08-27
Judy Parsley		2024-02-01
Mark Cripps		2023-04-16
Martin Parsley		2024-04-07

**CHISWICK HORTICULTURAL AND ALLOTMENTS SOCIETY**

England & Wales - Charity number 1110134

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# Accounts

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**REGISTERED COMPANY NUMBER: 05453200 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1110134**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**Chiswick Horticultural And Allotments**  
**Society**

Freeman Carr  
Chartered Certified Accountants  
The Gatehouse  
2 Devonhurst Place  
Heathfield Terrace  
Chiswick  
London  
W4 4JD

**Chiswick Horticultural And Allotments  
Society**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**Chiswick Horticultural And Allotments  
Society**

**Report of the Trustees  
for the Year Ended 31 December 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

**Objectives and activities**

**Objectives and aims**

The objectives of the charity are the promotion and furtherance of the art, science and practice of horticulture. The work of the charity is guided by the following principles:

- a determination to grow and enjoy first-class flowers, fruit and vegetables;
- a conviction that gardeners should care for nature and the environment;
- a desire to share knowledge and nurture horticultural skills;
- a commitment to reduce barriers and make gardening more accessible;
- a belief that gardening can improve the quality of life;
- an understanding that a shared interest in gardening can help foster a friendly community spirit.

The charitable company was established to assume the objectives and continue the activities of the Chiswick Horticultural Society. The charitable company (hereafter referred to as the Society) became responsible for the commitments and the activities of the former unincorporated Chiswick Horticultural Society on 1 January 2006. The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities to undertake.

**Significant activities**

The objectives and principal activities of the charitable company are:

- making gardening accessible to all;
- reducing economic barriers to gardening by selling seeds, plants, composts and gardening supplies;
- providing information and advice on growing food organically and caring for wildlife and the environment;
- organising flower, fruit and vegetable shows;
- arranging horticultural talks, visits to gardens and social and fundraising events;
- encouraging good practice in the cultivation of allotments;
- maintaining a social centre;
- liaising with the Local Authority and their appointed representatives and subcontractors on issues concerning allotments and the local community;
- fostering a sense of fun, friendship and community;
- working with other community groups to improve the environment and 'green' the neighbourhood;
- spreading knowledge of, and a sense of wonder and love in, the miracle of nature and growing things.

**Chiswick Horticultural And Allotments  
Society**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**Strategic report**

**Achievements and performance**

**Charitable activities**

The Society performed the following activities in 2024:

**Trading**

Our trading activity supports our objects of making gardening financially accessible by offering supplies at discounted prices compared with commercial suppliers. In addition, it generates a surplus that supports other aspects of the Society's operation. Trading remained broadly in line with previous years.

The trading centre opens on Sunday mornings for many Sundays of the year and serves both as the means of purchasing supplies and as a meeting place for members, as well as providing an opportunity for members to get advice and gardening tips.

**Newsletter**

Our newsletter was sent to members of the society most weeks and serves to keep them in touch with the society and topical tips regarding seasonal gardening activities.

**Shows**

As highlights of the Society's year there are two shows a year, the Summer Show (65 categories, 41 exhibitors and 175 entries) and the Autumn Show (75 categories, 45 exhibitors and 202 entries). As well as showcasing members horticultural expertise, the shows provide an opportunity for a village fair atmosphere with tombola, barbecue and other refreshments.

**Membership**

At the end of 2024 membership stood at 576, once again overall membership is fairly static.

## **Chiswick Horticultural And Allotments Society**

### **Report of the Trustees for the Year Ended 31 December 2024**

#### **Strategic report Financial review Significant loss of funds and adjustments to the accounts**

The report and accounts for the year ended 31st December 2024 were originally presented to the members at the AGM in April 2025. However, a review of these accounts, prior to submission to Companies House and the Charity Commission, revealed they contained several mistakes and inconsistencies necessitating their amendment prior to submission. In the course of investigating these inconsistencies it was found that there had been a number of round sum payments made to the former Treasurer, Mr David Burton, for which there were no entries in the cash books or invoices or expense claims to explain the payments. These payments appeared to commence in June 2023 and by 31 December 2024 amounted to £3,600 in total. Mr Burton has admitted that these payments were wrongly made and has refunded this amount, together with a further payment of £500 in relation to an amount paid to him in March 2025. The amount of £3,600 (2023 £2,200) has been shown in debtors in the balance sheet as this was fully recovered in 2025.

However, on further investigation, it was discovered that the practice had in fact also gone on from January 2016 (the farthest back that bank statements are currently available) until August 2020 with apparently no activity from then until June 2023, presumably because of the Covid pandemic. The losses from this earlier five year period amount to around a further £21,000.

In addition, on reviewing the cash receipts recorded in the system used to record trading sales and other receipts, and comparing them to the amounts actually deposited into the Society's bank account, there has been a regular shortfall in the amounts deposited amounting to around £1,300 over the course of the year ended 31 December 2024. While it would be understandable to have small differences which could accumulate over the year to a small sum, the size of this difference is disturbing. It is possible that these discrepancies arise because cash has been used to settle expenses that have not been recorded in the cash books. However, without any evidence to support such an assumption then the more likely explanation is that the majority of this discrepancy represents cash that has also been taken from the Society improperly.

The matters above have been reported to the Metropolitan Police, who have indicated that they do not have the resources to take further action, and to the Charity Commission. The Society's Trustees are still actively exploring what further steps can be taken to seek recovery of the misappropriated funds.

In relation to other items requiring adjustment:

#### Fixed Assets

The fixed assets were shown in the balance sheet in previous years at their depreciated values in accordance with the depreciation policy, however the policy had not been applied consistently in past years and no charges had been made in the Statement of Financial Activities (SoFA) to reflect depreciation. The accounts now include a charge in the SoFA consistent with writing off the assets over their remaining useful lives, though this policy will be kept under review in future.

#### Stock

The previous accounts contained a value for stock which could not be substantiated by any formal records or stock count. As the levels of stock are not expected to be high over the year ends, the policy has been changed so that all purchases are charged to the cost of sales in the period that the purchase is made and therefore there is no figure in the balance sheet representing stock at the year end.

#### **Financial position**

While the adjustments above affect the presentation of certain elements in the accounts they do not affect the actual cash held by the Society at the end of the financial year. However, the Society has clearly had money taken on a systematic basis over a number of years and only a small amount of this has been recovered. Steps have been taken to improve the accountability and the controls since these irregularities were discovered, including the appointment of a professional firm of accountants as Independent Examiner of the Society's accounts.

#### **Structure, governance and management**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 16 May 2005 and registered as a charity on 21 June 2005. The objects and powers of the company are established in the Memorandum of Association and the governing rules are stated in the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

**Chiswick Horticultural And Allotments  
Society**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**Structure, governance and management**

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles of Association, are known as Committee Members and form the management committee. Under the requirements of the Articles of Association, Committee Members are appointed by ordinary resolution at the Annual General Meeting for one year and must retire from office at the following Annual General Meeting. Retiring Committee Members and other members of the charity may stand for election as new Committee Members at the Annual General Meeting.

The management committee seeks to recruit Committee Members who have the enthusiasm, skills and experience to enable the charity to meet its horticultural objectives. It achieves this through a constant drive to attract new members to the Society and by encouraging all members to become involved voluntarily in its activities.

Those members who are able to contribute and take on a leading role are asked to consider becoming Committee Members. The Articles of Association allow the management committee to appoint new Committee Members between Annual General Meetings so that members who can offer the relevant skills and experience can join the committee and make it more effective.

**Operating Manual**

The Society's Operating Manual summarises the aims, duties, responsibilities and policies to which the Society works. It is available for members to consult at the Society's Trading Hut.

**Reference and administrative details**

**Registered Company number**

05453200 (England and Wales)

**Registered Charity number**

1110134

**Registered office**

167 - 169 Great Portland Street  
5th Floor  
London  
W1W 5PF

**Trustees**

J D Rabin (appointed 26/3/2025) (Chair)  
M E Cripps  
R M Flinders  
D B Flaherty (appointed 28/5/2025)  
A C Smith (appointed 27/8/2025) (Treasurer)  
J J Gill  
M R Parsley (appointed 7/4/2024)  
J S Parsley (appointed 1/2/2024)  
J E Crocker (appointed 27/8/2025) (Secretary)  
M S Surrey (appointed 1/2/2024) (resigned 6/4/2025)  
J A Jenks (resigned 7/4/2024)  
T Watkins (resigned 7/4/2024)  
H Jones (resigned 6/5/2024)  
C Meiklejohn (resigned 4/9/2024)  
D Burton (resigned 22/10/25) (Treasurer)  
C A Kimpton (resigned 6/4/2025)  
K Khakpour (resigned 31/1/2025) (Secretary)  
J R Stroud-Turp (appointed 7/4/2024) (resigned 6/4/2025)

**Chiswick Horticultural And Allotments  
Society**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**Reference and administrative details**

**Independent Examiner**

Freeman Carr  
Chartered Certified Accountants  
The Gatehouse  
2 Devonhurst Place  
Heathfield Terrace  
Chiswick  
London  
W4 4JD

**Statement of trustees' responsibilities**

The trustees (who are also the directors of Chiswick Horticultural And Allotments Society for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**Independent Examiner**

Freeman Carr were appointed as the charitable company's independent examiner in 2025. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Companies Act 2006) and in accordance with the special provisions of S476 of the Companies Act 2006 relating to small entities.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 23 December 2025 and signed on the board's behalf by:



J D Rabin - Trustee

**Independent Examiner's Report to the Trustees of  
Chiswick Horticultural And Allotments  
Society**

**Independent examiner's report to the trustees of Chiswick Horticultural And Allotments Society ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 Company 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 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 Company 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 of 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
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 (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.

Hardeep Virdee FCCA

Freeman Carr  
Chartered Certified Accountants  
The Gatehouse  
2 Devonhurst Place  
Heathfield Terrace  
Chiswick  
London  
W4 4JD

23 December 2025

**Chiswick Horticultural And Allotments  
Society**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>Income and endowments from</b>			
Donations and legacies		4,762	3,345
<b>Charitable activities</b>			
Horticultural shows and events		2,728	2,395
Trading		18,815	16,924
Other trading activities	2	870	530
Investment income	3	512	294
Other income		4,604	1,320
<b>Total</b>		<u>32,291</u>	<u>24,808</u>
<b>Expenditure on</b>			
Raising funds		1,300	1,070
<b>Charitable activities</b>			
Horticultural shows and events		2,254	2,038
Trading		16,635	14,946
Schools Project		796	836
Repairs		1,718	2,517
Depreciation		3,299	3,299
Governance costs		1,800	-
Other		4,287	5,033
<b>Total</b>		<u>32,089</u>	<u>29,739</u>
<b>NET INCOME/(EXPENDITURE)</b>		202	(4,931)
<b>Reconciliation of funds</b>			
Total funds brought forward		58,787	63,718
<b>Total funds carried forward</b>		<u><u>58,989</u></u>	<u><u>58,787</u></u>

The notes form part of these financial statements

**Chiswick Horticultural And Allotments  
Society**

**Balance Sheet  
31 December 2024**

		2024 Unrestricted funds £	2023 Total funds £
<b>Fixed assets</b>	Notes		
Tangible assets	7	24,591	27,890
<b>Current assets</b>			
Debtors	8	3,600	2,200
Cash at bank		<u>32,598</u>	<u>28,697</u>
		36,198	30,897
<b>Creditors</b>			
Amounts falling due within one year	9	(1,800)	-
		<u>34,398</u>	<u>30,897</u>
<b>Net current assets</b>			
		34,398	30,897
<b>Total assets less current liabilities</b>		58,989	58,787
		<u>58,989</u>	<u>58,787</u>
<b>NET ASSETS</b>			
		58,989	58,787
<b>Funds</b>	10		
Unrestricted funds		<u>58,989</u>	<u>58,787</u>
<b>Total funds</b>		<u>58,989</u>	<u>58,787</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 December 2025 and were signed on its behalf by:



A C Smith - Trustee

The notes form part of these financial statements

**Chiswick Horticultural And Allotments  
Society**

**Notes to the Financial Statements  
for the Year Ended 31 December 2024**

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of subscriptions, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**Expenditure**

Expenditure is recognised as a liability is incurred. Expenditure includes any VAT which cannot fully be recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes in the trading hut.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to an activity are allocated directly, others are apportioned on an appropriate basis. Trading stock is expensed in the period in which it is purchased.

**Tangible fixed assets**

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

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

**Taxation**

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

**Fund accounting**

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

**Chiswick Horticultural And Allotments  
Society**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**1. Accounting policies - continued**

**Fund accounting**

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. Other trading activities**

	2024	2023
	£	£
Fundraising events	-	530
Advertising	870	-
	<u>870</u>	<u>530</u>

**3. Investment income**

	2024	2023
	£	£
Deposit account interest	512	294
	<u>512</u>	<u>294</u>

**4. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	3,299	3,299
	<u>3,299</u>	<u>3,299</u>

**5. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**6. Governance costs**

These relate to the independent examiner.

**Chiswick Horticultural And Allotments  
Society**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>7. Tangible fixed assets</b>				
	Trading Hut £	Tables £	Trophies £	Totals £
<b>Cost</b>				
At 1 January 2024 and 31 December 2024	89,053	918	4,800	94,771
<b>Depreciation</b>				
At 1 January 2024	66,385	496	-	66,881
Charge for year	3,238	61	-	3,299
At 31 December 2024	69,623	557	-	70,180
<b>Net book value</b>				
At 31 December 2024	19,430	361	4,800	24,591
At 31 December 2023	22,668	422	4,800	27,890

<b>8. Debtors: amounts falling due within one year</b>		2024 £	2023 £
Other debtors		3,600	2,200

<b>9. Creditors: amounts falling due within one year</b>		2024 £	2023 £
Accrued expenses		1,800	-

<b>10. Movement in funds</b>		At 1/1/24 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	58,787	202	58,989	
<b>TOTAL FUNDS</b>	58,787	202	58,989	

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	32,291	(32,089)	202
<b>TOTAL FUNDS</b>	32,291	(32,089)	202

**Chiswick Horticultural And Allotments  
Society**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	63,718	(4,931)	58,787
<b>TOTAL FUNDS</b>	<u>63,718</u>	<u>(4,931)</u>	<u>58,787</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,808	(29,739)	(4,931)
<b>TOTAL FUNDS</b>	<u>24,808</u>	<u>(29,739)</u>	<u>(4,931)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
<b>Unrestricted funds</b>			
General fund	63,718	(4,729)	58,989
<b>TOTAL FUNDS</b>	<u>63,718</u>	<u>(4,729)</u>	<u>58,989</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,099	(61,828)	(4,729)
<b>TOTAL FUNDS</b>	<u>57,099</u>	<u>(61,828)</u>	<u>(4,729)</u>

**Chiswick Horticultural And Allotments  
Society**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**11. Related party disclosures**

There were no related party transactions for the year ended 31 December 2024.

**Chiswick Horticultural And Allotments  
Society**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	371	409
Subscriptions	4,391	2,936
	<u>4,762</u>	<u>3,345</u>
<b>Other trading activities</b>		
Fundraising events	-	530
Advertising	870	-
	<u>870</u>	<u>530</u>
<b>Investment income</b>		
Deposit account interest	512	294
<b>Charitable activities</b>		
Trading sales	18,815	16,924
Horticultural shows	1,239	856
Educational visits and talks	599	265
Other events (Quiz, Social)	890	1,274
	<u>21,543</u>	<u>19,319</u>
<b>Other income</b>		
Miscellaneous income	1,567	320
Grants / HMRC gift aid	3,037	1,000
	<u>4,604</u>	<u>1,320</u>
<b>Total incoming resources</b>	<b>32,291</b>	<b>24,808</b>
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Advertising & Marketing	1,300	1,070
<b>Charitable activities</b>		
Light and heat	451	-
Cost of sales	14,907	14,946
Horticultural shows	959	829
Educational visits and talks	196	183
Other events	1,099	1,026
Good Causes Project	796	836
Repairs & Renewals	1,718	2,517
Bank charges	1,277	-
Depreciation of tangible fixed assets	3,299	3,299
	<u>24,702</u>	<u>23,636</u>
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**Chiswick Horticultural And Allotments  
Society**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	2024 £	2023 £
<b>Support costs</b>		
<b>Governance costs</b>		
Insurance	45	190
Light and heat	301	-
Sundries	2,999	4,843
Independent examiner's fees	1,800	-
Rent	115	-
Bank charges	547	-
Cleaning	280	-
	<u>6,087</u>	<u>5,033</u>
Total resources expended	<u>32,089</u>	<u>29,739</u>
<b>Net income/(expenditure)</b>	<u>202</u>	<u>(4,931)</u>

This page does not form part of the statutory financial statements

**CHISWICK HORTICULTURAL AND ALLOTMENTS SOCIETY**

England & Wales - Charity number 1110134

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# Accounts

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## **Independent Examiner's Report to the Committee of the Chiswick Horticultural and Allotments Society**

I report on the accounts of the Chiswick Horticultural and Allotments Society for the year ended 31 December 2022.

### **Respective responsibilities of the committee and examiner**

As the Charity's Committee members, you are the trustees of the Chiswick Horticultural and Allotments Society and are responsible for the preparation of the accounts. You consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination will be carried out in accordance with the General Directions given by the Charity Commissioners. 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, 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 the course of my examination, no matter has come to my attention

- (i) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and to prepare accounts which agree with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met

or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

# P Harrion

**Phillip Harrison  
4 Oakmere Place  
Green Lane  
NORTHWOOD  
HA6 1AJ**

**Chiswick Horticultural and Allotments Society**  
**Statement of Financial Activities as 31 December 2022**

		<b>Total Funds 2022</b>	<b>Total Fund s 2021</b>
	<b>Note s</b>	<b>£</b>	<b>£</b>
<b><u>Incoming resources</u></b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		4,252	2,415
Activities for generating funds		820	890
<b>Incoming resources from charitable activities</b>			
Trading sales		16,234	22,865
Horticultural shows and events		961	1,491
<b>Other incoming resources</b>		<b>3,262</b>	<b>649</b>
<b>Total incoming resources</b>	<b>2</b>	<b>25,529</b>	<b>28,880</b>
<b><u>Resources expended</u></b>			
<b>Costs of generating funds</b>			
Cost of generating voluntary income		1,015	0
<b>Charitable activities</b>			
Trading		9,678	16,257
Horticultural shows and events		1,153	1,467
Repairs		0	4,266
Schools Project		490	721
<b>Governance costs</b>		<b>6,298</b>	<b>7,146</b>
<b>Total resources expended</b>	<b>3</b>	<b>18,634</b>	<b>29,857</b>
Other recognised gains		0	0
<i>Net movement in funds</i>		6,895	-997
Total funds at 1 January		58,171	56,570
<b>Total funds at 31 December</b>	<b>5</b>	<b>65,066</b>	<b>58,171</b>

The notes on pages 10 to 12 form part of these accounts.

**Chiswick Horticultural and Allotments Society**  
**Balance Sheet as 31 December 2022**

		<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets		31,785	36,270
<b>Total fixed assets</b>	<b>4</b>	<b>31,785</b>	<b>36,270</b>
<b>Current assets</b>			
Stock		3,105	2,903
Debtors		0	0
Cash at bank and in hand		28,828	21,275
<b>Total current assets</b>		<b>31,933</b>	<b>24,178</b>
Current liabilities		0	0
<b>Net current assets</b>		<b>31,933</b>	<b>25,178</b>
<b>Net assets</b>		<b>63,718</b>	<b>60,448</b>
<b>Unrestricted funds</b>			
Designated funds		0	0
Revaluation funds		0	0
General funds		63,718	60,448
<b>Restricted funds</b>		0	0
<b>Total charity funds</b>	<b>6</b>	<b>63,718</b>	<b>60,448</b>

- (a) For the year ended 31 December 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.
- (b) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibility for:
- (i) ensuring the company keeps accounting records which comply with section 386; and
  - (ii) preparing accounts which give a true and fair view of the state of the affairs of the company at the end of the financial year, and of its profit and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to company's subject to the small company's regime.

Approved by the Management Committee on 23<sup>rd</sup> February 2023 and signed on their behalf by:

**David Burton**

**David Burton**

Treasurer

## **Notes forming part of the Financial Statements for the year ended 31 December 2022**

### **1. Accounting Policies**

The principal accounting policies are summarised below.

#### **(a) Basis of accounting**

The financial statements have been prepared in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

#### **(b) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are unrestricted funds allocated by the Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **(c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of subscriptions, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### **(d) Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot fully be recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes in the trading hut.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a activity are allocated directly, others are apportioned on an appropriate basis.

#### **(e) Fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

## 2. Incoming resources

	<b>Total 2022</b>	<b>Total 2021</b>
<b><u>Incoming resources from generated funds</u></b>		
<b>Voluntary income</b>	<b>5,072</b>	<b>2,415</b>
Subscriptions	3,512	1,712
Donations	740	703
<b>Activities for generating funds</b>	<b>820</b>	<b>890</b>
<b><u>Incoming resources from charitable activities</u></b>		
<b>Trading sales</b>	<b>16,234</b>	<b>22,865</b>
<b>Horticultural shows and events</b>	<b>961</b>	<b>1,491</b>
Horticultural shows	736	385
Educational visits and talks	0	0
Other events (Quiz, Social)	225	1,106
<b><u>Other incoming resources</u></b>	<b>3,262</b>	<b>1,219</b>
Miscellaneous income	115	570
Grants / HMRC gift aid	3,147	649
<b>Total incoming resources</b>	<b>25,521</b>	<b>28,880</b>

## 3. Resources expended

	<b>Total 2022</b>	<b>Total 2021</b>
<b><u>Cost of generating funds</u></b>		
<b>Cost of generating voluntary income</b>	<b>1,015</b>	<b>0</b>
<b><u>Charitable activities</u></b>		
<b>Trading</b>	<b>9,678</b>	<b>16,257</b>
Cost of sales	9,678	16,257
<b>Horticultural Shows and Events</b>	<b>1,153</b>	<b>1,467</b>
Horticultural shows	1067	610
Educational visits and talks	86	0
Other events	0	857
Repairs & Renewals	<b>0</b>	<b>4,266</b>
Good Causes Project	<b>490</b>	<b>721</b>
Funding for Schools etc	490	721
Governance Costs	<b>6,298</b>	<b>7,146</b>
Insurance	170	240
General expenses	6,128	6,906
<b>Total resources expended</b>	<b>18,634</b>	<b>29,857</b>

#### 4. Fixed assets

	General: Tables	General: Trophies	Trading Hut	Total
Cost at 01.01.2022	510	4,800	30,960	36,270
Transferred out	0	0	0	0
Additions	0	0	0	0
Depreciation	(63)	0	(4,422)	(4,359)
Transferred out	0	0	0	0
Charge for year	(63)	0	(4,422)	(4,359)
<b>Net Book Value at 31.12.2022</b>	<b>447</b>	<b>4,800</b>	<b>26,538</b>	<b>31,785</b>

#### 5. Analysis of net assets between funds

	General Funds	Restrict ed Funds	2022 Total	2021 Total
Tangible fixed assets	31,785	0	31,785	36,270
Current assets	33,281	0	33,281	21,901
<b>Net assets 31 December</b>	<b>65,066</b>	<b>0</b>	<b>65,066</b>	<b>58,171</b>

#### 6. Movements in funds

	At 01.01.2 021	Incomi ng Resour ces	Outgoi ng Resour ces	Transfe rs	At 31.12.2 021
<b>Restricted funds:</b>					
Trading Hut	0	0	0	0	0
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrestricted funds:</b>					
Trading Hut	36,270	16,234	(9,678)	0	42,826
General	21,901	9,295	(8,956)	0	22,240
Revaluation	0	0	0	0	0
<b>Total unrestricted funds</b>	<b>58,171</b>	<b>25,529</b>	<b>(18,63 4)</b>	<b>0</b>	<b>65,066</b>
<b>Total funds</b>	<b>58,171</b>	<b>25,529</b>	<b>(18,63 4)</b>	<b>0</b>	<b>65,066</b>

**CHISWICK HORTICULTURAL AND ALLOTMENTS SOCIETY**

England & Wales - Charity number 1110134

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# Accounts

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## Chiswick Horticultural and Allotments Society

Established 1915

Affiliated to:

The Royal Horticultural Society

The London Gardens Society

Federation of Middlesex Horticultural and Allotment Societies

# **Report and Financial Statements for the year ended 31 December 2021**

Charity number 1110134

Company number 5453200

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## **Reference and Administrative Information**

Charity Name: Chiswick Horticultural and Allotments Society  
Working names: CHS, CHAS, Chiswick Horticultural Society

Charity registration number: 1110134  
Company registration number: 5453200

Registered Office: 153 Latymer Court, London, W6 7JG

## **Management Committee**

The individuals listed below served as Directors and Trustees during 2021:

Mr Dennis Flaherty – Chair  
Mr Kouros Khakpour – Secretary  
Mr David Burton - Treasurer

Mrs Jasmine Daines Pilgrem – Vice Chair  
Ms Jill Morris – Trading Secretary  
Mr Alastair Britten – Trading Secretary  
Mr Michael Flinders – Show & Handbook Secretary  
Mrs Christina Meiklejohn – Allotments Coordinator  
Ms Tessa Watkins – Membership Secretary  
Mrs Charlotte Kimpton – Public Relations  
Mrs Jennifer Jenks – Schools Project Coordinator  
Ms Katja Schneekloth – Events Coordinator  
Mr Robert Padron (resigned Q4) – Social Media Manager  
Mr John Gill  
Mr Timothy Faulkner  
Mr Henry Gewanter

**Patron** - The Earl of Burlington, William Cavendish

**President** - Paul Lynch

**Vice-Presidents** - John Todd and Noreen Jones

**Independent Examiner** - Mr Phillip Harrison

**Bankers** - Lloyds Bank plc, 308 – 312 Chiswick High Road, London, W4 1NS

# **Report of the Management Committee year ended 31 December 2021**

The Management Committee presents its report and financial statements for the year ended 31 December 2020.

## **1. Structure, Governance and Management**

### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 16 May 2005 and registered as a charity on 21 June 2005. The objects and powers of the company are established in the Memorandum of Association and the governing rules are stated in the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles of Association, are known as Committee Members and form the management committee. Under the requirements of the Articles of Association, Committee Members are appointed by ordinary resolution at the Annual General Meeting for one year and must retire from office at the following Annual General Meeting. Retiring Committee Members and other members of the charity may stand for election as new Committee Members at the Annual General Meeting.

The management committee seeks to recruit Committee Members who have the enthusiasm, skills and experience to enable the charity to meet its horticultural objectives. It achieves this through a constant drive to attract new members to the Society and by encouraging all members to become involved voluntarily in its activities.

Those members who can contribute and take on a leading role are asked to consider becoming Committee Members. The Articles of Association allow the management committee to appoint new Committee Members between Annual General Meetings so that members who can offer the relevant skills and experience can join the committee and make it more effective.

### **Operating Manual**

The Society's Operating Manual, approved in November 2008, summarises the aims, duties, responsibilities, and policies to which the Society works. It is available for members to consult at the Society's Trading Hut.

## **2. Membership**

Membership remains steady at around 450/500 members. Each year 90/100 members do not renew for various reasons, not least due to the pandemic and road closures preventing many members from visiting the trading centre.

However, our membership base increases through the course of the year due to the sterling effort of the Chairman, encouraging new allotment holders to join the Society for the support and benefits provided to them. We thank all members who renew promptly each year.

## **3. Objectives and Activities**

The objectives of the charity are the promotion and furtherance of the art, science, and practice of horticulture. The work of the charity is guided by the following principles:

- a determination to grow and enjoy first-class flowers, fruit, and vegetables.
- a conviction that gardeners should care for nature and the environment.
- a desire to share knowledge and nurture horticultural skills.
- a commitment to reduce barriers and make gardening more accessible.
- a belief that gardening can improve the quality of life.
- an understanding that a shared interest in gardening can help foster a friendly community spirit.

The charitable company was established to assume the objectives and continue the activities of the Chiswick Horticultural Society. The charitable company (hereafter referred to as the Society) became responsible for the commitments and the activities of the former unincorporated Chiswick Horticultural Society on 1 January 2006.

The trustees have paid due regard to the Charities Commission's guidance on public benefit in deciding what activities to undertake. The objectives and principal activities of the charitable company are:

- to make gardening and horticulture accessible to all.
- to reduce economic barriers to gardening by selling seeds, plants, composts, and gardening supplies at our trading centre, at advantageous prices.
- to liaise with the Local Authority and their appointed representatives and subcontractors on issues concerning allotments and the local community.
- to encourage good practice in the cultivation of allotments and to provide growing information to allotment holders.
- to provide information and advice on growing food organically and caring for wildlife and the environment.
- organising the flower, fruit, and vegetable shows with awards.
- arranging horticultural talks, visits to gardens and social and fundraising events.
- maintaining a social centre and fostering a sense of fun, friendship, and community.
- to collaborate with other community groups to improve the environment and 'green' the neighbourhood.
- spread knowledge of, and a sense of wonder and love in, the miracle of nature and growing flora.

#### **4. Chairman's report**

2021 was a challenging year both from a gardening perspective and the challenges of the pandemic.

Our gardening activities were struck by climate change which altered the seasons and confused some of our plants, and of course blight just about wiped out all our outdoor tomato crop.

Covid was kept at bay by double and triple jabbing, but many members did catch the virus and I am afraid there were a few who succumbed to it.

Your society has managed the turmoil of both and come through relatively unscathed. Our finances remain relatively healthy although it does look as though our trading is beginning to return to pre pandemic levels.

Our membership numbers remained healthy, at one stage being over 650 members. We embarked on a public relations drive with an information stand at the Chiswick Flower Market which proved to be successful but very demanding for the small band of volunteers.

We take great pride in winning the Green Flag for Staveley Road and Burial Grounds allotments site which included our Trading Centre.

We were able to hold one of our regular shows live and it was most successful. Unfortunately, we had to cancel other events such as our Christmas Party but is hoped that a full programme of events will be possible in 2022.

The new committee were kept busy with the changes to our governance structure and compliance structure in relation to GDPR.

The trading centre introduced a new payment system where members can now pay for their purchases either with cash or by Credit card. Regarding the Trading Centre, it is with great regret that our one of our Trading Secretaries announced they are standing down from the committee after 17 years of very loyal service and similarly, Noreen Jones will not be standing as our vice president after several years as a member and loyal supporter of the Society.

The introduction of the traffic scheme on Staveley Road will impact our future activities as we will not be able to hold any unrestricted functions on Saturdays.

In 2022 CHAS hopes to introduce a weekly 'Art Course' for over 60s which is being organised and taught by our webmaster. We have been successful in obtaining grants from the local authority, to provide all the necessary equipment to conduct the Art Course and members will be updated soon.

The local authority has reviewed its capital budgets for 2022/23 and the budgets for the capital works on allotments has been reallocated.

## **5. Achievements and Performance**

The Society performed the following activities in 2020:

### **(a) CHAS HQ & Trading Centre**

As well as providing a successful base for trading, the Trading Centre is a popular area for members to meet, to seek and exchange gardening information. An additional bonus is that Dennis Flaherty – the Chairman – is often on hand to answer questions and offer advice to new allotment holders

One of the aspects of the Trading Centre that appeals to our members is that we sell potatoes, onions, spring bulbs, bone meal, chicken manure, lime, etc., both by the lb. and by the tub as well as fleece and ground cover by the metre which allows them to buy exactly what they need and no more – so no waste and attractive to those watching their budgets.

The Trading Centre tries to make a small profit on everything it sells with the simple premise that our prices are – in most cases – lower than local garden centres. Any profits go to subsidise the charitable aims of the Society.

The Trading Centre could not exist without the help of the dedicated Sunday volunteers who give up some of their Sunday mornings to help, nor would there be anything to sell without the efforts of – ‘The Greenhouse Team’ – Ann, Judy, Clare and Clare 2 and Neil who continue to produce a wide range of plants for sale.

The ‘new’ Greenhouse has proved to be extremely useful, and we now wonder how we managed without it. The two greenhouses combined with the Polytunnel, and cold frame have given us an increased area to grow on plants.

Access to both the Trading Centre and the Compost Store in the Nissen Hut are accessible to everyone – including the elderly and the less abled. In addition, we endeavour to ensure there is always someone on duty that can help carry heavy bags of compost.

### **(b) Website and Newsletter**

The Society continued to improve its website to provide information on horticulture, its work in the community and more to members and the public, including a “Hints & Tips” section, which provides access to helpful gardening advice from numerous sources.

The popular weekly newsletter provides society news, horticulture, environmental and topical information to subscribers. This continues to be the most efficient medium to deliver information to CHAS members.

As well as gardening advice it also includes a ‘Dates for your Diary’ to ensure members are informed and updated to items of general interest in the area, as well as our ‘Nothing To Do With Horticulture’ section which can include anything from information on local discounts and events, to high tide tables.

### **(c) Shows**

How fortunate we were, that the easing of lockdown in June 2021 allowed the children's section of the Summer Show to go ahead. We would have had to wait until July for further easing to proceed as normal with the Autumn Show.

Thanks go to the pupils of Grove Park, Strand on the Green and St Peters for their art that makes everyone smile and for their creativity and ingenuity in bug box designs. Judges Anna McCallion and Martin Argles were so impressed that they awarded joint winners in many of the classes.

It was a relief to leave the virtual and return to a live Autumn Show, entries were slightly down, the quality of exhibits were still high. Visitor numbers were up, so much so that Jenny and her team sold out of cakes and tea. Dharma Tamang and his family's Nepalese BBQ was a taste sensation, hoping for more of their kind contribution at future shows!

The presentation of the prizes by Hounslow mayor Bishnu Gurung, assisted by our president Paul Lynch, was well received and it was nice to see so many new faces awarded cups and medals. Our popular auction at the end of the show was conducted by freshman committee member Tim Faulkner, he held the audience in his thrall and raised lots of income for the society.

### **(d) Allotments**

2021 will go down as the year when we spent as much time trying to combat a virus attacking humans as we did on the viruses that attack our plants and vegetables.

Lampton Greenspaces 360 continue to operate the management all the allotments in the Borough. Because of the unprecedented requests they have stopped taking requests for new plots. I understand there are some 700 people on the waiting list at the 1<sup>st</sup> January 2022. The majority of these will have to be patient for 5 years or more. How lucky we were to have a plot. Allotments on all sites were worked enthusiastically and at the end of the season all were nearly in pristine condition. For vulnerable members who had to shield for medical reasons, volunteers were found to help keep their plots maintained. Very sadly, we lost some members due to Covid, and they will be greatly missed by their friends at the Society.

Due to the Covid pandemic, there were no plot inspections during the year, and we understand they will not be carried out until this pandemic is truly over, hopefully in late 2022. Some plots were relinquished, and some made vacant when members passed. It is hoped these plots could be re-let in early 2022, pending proper precautions being agreed.

The Green Team, who are the contractors responsible for clearing the Royal Mews and Clarence House of horse manure, have been truly marvellous. During lockdown the horses were all moved to Windsor, but they managed to keep the Society supplied not only with manure but the truly magnificent leaf mould.

Dennis kept us highly informed and engaged with his weekly ramblings published in the newsletter, expertly produced by Charlotte Kimpton. Dennis also regularly published information on the growchiswick.org website including blogs and tips. Our newsletter subscription is available to members and the public, newsletter subscription is offered for free.

Unfortunately, there were the usual spate of shed break ins. Very rarely was anything of value taken, however great aggravation is caused by having to repair the damage to sheds. It is hoped that security will be improved in 2022 with the introduction of new security locks at three of our sites. This of course depends on how well all the tenants keep the gates locked when they enter and leave the site. Tenants must remember not to leave anything of value in their sheds.

Due to the Covid pandemic, Hounslow Council are reviewing their finances to try to reduce subsidises for some of the services they provide. Allotments have come under scrutiny and very late in the year they agreed a single member decision to greatly increase the annual rent for plots. The increase for residents is reasonable, but the increase for non-residents is extremely high. As is the change from 50% discount for over 60's to a maximum discount of 35%.

### **(e) Activities in the Community**

Our support to schools, day nurseries and places of worship in Chiswick continued during the last year.

#### *Churches / Therapeutic Garden / Greening areas*

Particular blessings were received from the Russian and Iranian churches for the spring bulbs we again donated, and they were much appreciated by the other 5 Places of Worship with which we were in touch. Though we provided fewer (but larger) bulbs this year, we did supply St Albans, St Michaels, St Pauls and St Peters with compost and plants.

You may well have noticed the displays of CHAS sourced bulbs along Sutton Court Road and St Mary's Grove too. We also continued to supply assistance at the Grove Park Surgery Therapeutic Garden.

#### *Schools*

Many of the schools and day nurseries have open spaces and encourage their children to help maintain these areas. CHAS provides them with compost, potatoes in spring, bulbs in autumn and seeds and other plants (such as tomatoes) in summer.

There are many enthusiastic and dedicated teachers who are very keen for their pupils to learn how things grow and then see the results. The lockdowns during 2020 and 2021 made it very difficult for most of them to maintain these activities immediately after they re-opened, when priority had to be given to catching up on learning, but during the past year, they have been able to start finding more time to resume their gardening again. We look forward to this continuing.

## **6. Plans for 2022**

The Society will continue to organise activities as follows (subject to government health restrictions):

- horticultural shows held at the Trading Centre.
- trading on Sunday mornings when members can obtain gardening advice and information, purchase seeds, plants, and other gardening products at favourable prices.
- provide a meeting area where members can get together and where educational talks and social events can be held.
- visits to gardens and shows and other places of horticultural interest.
- access to horticultural information through our website and weekly newsletter.
- educational, social, and fund-raising events.
- provide opportunities for children from local schools to learn about gardening, sustainability, and the natural environment.

The Society will also continue to represent the interests of both the residents of the neighbourhood and the allotment holders on the six sites in the Chiswick area. It will work closely with the relevant organisations to promote the regeneration of and improvements to the local community and beneficial use of the allotments.

## **7. Responsibilities of the Management Committee**

The Committee Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 4.

### **Independent Examiner**

Mr Phillip Harrison was appointed as the charitable company's independent examiner in 2021. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Companies Act 2006) and in accordance with the special provisions of S476 of the Companies Act 2006 relating to small entities. Approved by the members and signed on their behalf by:

**Dennis Flaherty**  
Chairman

## **Independent Examiner's Report to the Committee of the Chiswick Horticultural and Allotments Society**

I report on the accounts of the Chiswick Horticultural and Allotments Society for the year ended 31 December 2021.

Respective responsibilities of the committee and examiner

As the Charity's Committee members, you are the trustees of the Chiswick Horticultural and Allotments Society and are responsible for the preparation of the accounts. You consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination will be carried out in accordance with the General Directions given by the Charity Commissioners. 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, 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 the course of my examination, no matter has come to my attention

- (i) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and to prepare accounts which agree with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met

or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Harrison

Phillip Harrison  
4 Oakmere Place  
Green Lane  
Northwood  
HA6 1AJ

**Chiswick Horticultural and Allotments Society**  
**Statement of Financial Activities as 31 December 2021**

		Total Funds 2021	Total Funds 2020
	Notes	£	£
<b><u>Incoming resources</u></b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		2,415	4,839
Activities for generating funds		890	1,170
<b>Incoming resources from charitable activities</b>			
Trading sales		22,865	21,490
Horticultural shows and events		1,491	272
<b>Other incoming resources</b>		649	599
<b>Total incoming resources</b>	<b>2</b>	<b>28,880</b>	<b>28,366</b>
<b><u>Resources expended</u></b>			
<b>Costs of generating funds</b>			
Cost of generating voluntary income		0	0
<b>Charitable activities</b>			
Trading		16,257	13,153
Horticultural shows and events		1467	314
Repairs		4,266	14,371
Schools Project		721	443
<b>Governance costs</b>		7,146	4,766
<b>Total resources expended</b>	<b>3</b>	<b>29,857</b>	<b>33,047</b>
Other recognised gains		0	0
<i>Net movement in funds</i>		-997	-4,681
Total funds at 1 January		69,522	74,233
<b>Total funds at 31 December</b>	<b>5</b>	<b>68,555</b>	<b>69,552</b>

The notes on pages 13 to 15 form part of these accounts.

**Chiswick Horticultural and Allotments Society**  
**Balance Sheet as 31 December 2021**

		Total Funds 2021	Total Funds 2020
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets		36,270	40,755
<b>Total fixed assets</b>	<b>4</b>	<b>36,270</b>	<b>40,755</b>
<b>Current assets</b>			
Stock		2,903	2,865
Debtors		0	0
Cash at bank and in hand		21,275	22,834
<b>Total current assets</b>		<b>24,178</b>	<b>25,729</b>
Current liabilities		0	0
<b>Net current assets</b>		<b>25,178</b>	<b>25,729</b>
<b>Net assets</b>		<b>60,448</b>	<b>66,484</b>
<b>Unrestricted funds</b>			
Designated funds		0	0
Revaluation funds		0	0
General funds		60,448	66,484
<b>Restricted funds</b>		<b>0</b>	<b>0</b>
<b>Total charity funds</b>	<b>6</b>	<b>60,448</b>	<b>66,484</b>

- (a) For the year ended 31 December 2020 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.
- (b) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibility for:
- (i) ensuring the company keeps accounting records which comply with section 386; and
  - (ii) preparing accounts which give a true and fair view of the state of the affairs of the company at the end of the financial year, and of its profit and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to company's subject to the small company's regime.

Approved by the Management Committee on 23<sup>rd</sup> February 2022 and signed on their behalf by:

*David Burton*

**David Burton**  
Treasurer

## Notes forming part of the Financial Statements for the year ended 31 December 2021

### 1. Accounting Policies

The principal accounting policies are summarised below.

#### (a) Basis of accounting

The financial statements have been prepared in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

#### (b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are unrestricted funds allocated by the Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### (c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of subscriptions, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### (d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot fully be recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes in the trading hut.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a activity are allocated directly, others are apportioned on an appropriate basis.

#### (e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

## 2. Incoming resources

	Total 2021	Total 2020
<b><u>Incoming resources from generated funds</u></b>		
<b>Voluntary income</b>	<b>2,415</b>	<b>4,839</b>
Subscriptions	1,712	4,192
Donations	703	647
<b>Activities for generating funds</b>	<b>890</b>	<b>1,170</b>
<b><u>Incoming resources from charitable activities</u></b>		
<b>Trading sales</b>	<b>22,865</b>	<b>21,490</b>
<b>Horticultural shows and events</b>	<b>1,491</b>	<b>272</b>
Horticultural shows	385	272
Educational visits and talks	0	0
Other events (Quiz, Social)	1,106	0
<b><u>Other incoming resources</u></b>	<b>1,219</b>	<b>272</b>
Miscellaneous income	570	0
Grants / HMRC gift aid	649	599
<b>Total incoming resources</b>	<b>28,880</b>	<b>28,366</b>

## 3. Resources expended

	Total 2021	Total 2020
<b><u>Cost of generating funds</u></b>		
<b>Cost of generating voluntary income</b>	<b>0</b>	<b>0</b>
<b><u>Charitable activities</u></b>		
<b>Trading</b>	<b>16,257</b>	<b>13,153</b>
Cost of sales	16,257	13,153
<b>Horticultural Shows and Events</b>	<b>1,467</b>	<b>189</b>
Horticultural shows	610	189
Educational visits and talks	0	0
Other events	857	126
<b>Repairs &amp; Renewals</b>	<b>4,266</b>	<b>14,371</b>
<b>Good Causes Project</b>	<b>721</b>	<b>433</b>
Funding for Schools etc	721	433
<b>Governance Costs</b>	<b>7,146</b>	4,765
Insurance	240	240
General expenses	6,906	4,525
<b>Total resources expended</b>	<b>29,857</b>	<b>33,047</b>

#### 4. Fixed assets

	General: Tables	General: Trophies	Trading Hut	Total
Cost at 01.01.2021	573	4,800	35,382	40,755
Transferred out	0	0	0	0
Additions	0	0	0	0
Depreciation	(63)	0	(4,422)	(4,359)
Transferred out	0	0	0	0
Charge for year	(63)	0	(4,422)	(4,359)
<b>Net Book Value at 31.12.2021</b>	<b>510</b>	<b>4,800</b>	<b>30,960</b>	<b>36,270</b>

#### 5. Analysis of net assets between funds

	General Funds	Restricted Funds	2021 Total	2020 Total
Tangible fixed assets	47,363	0	47,363	40,755
Current assets	10,808	0	10,808	15,965
<b>Net assets 31 December</b>	<b>58,171</b>	<b>0</b>	<b>58,171</b>	<b>56,720</b>

#### 6. Movements in funds

	At 01.01.2021	Incoming Resources	Outgoing Resources	Transfers	At 31.12.2021
<b>Restricted funds:</b>					
Trading Hut	0	0	0	0	0
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrestricted funds:</b>					
Trading Hut	40,755	22,865	(16,257)	0	47,363
General	15,965	6,105	(11,262)	0	10,808
Revaluation	0	0	0	0	0
<b>Total unrestricted funds</b>	<b>56,720</b>	<b>28,970</b>	<b>(27,519)</b>	<b>0</b>	<b>58,171</b>
<b>Total funds</b>	<b>56,720</b>	<b>28,970</b>	<b>(27,519)</b>	<b>0</b>	<b>58,171</b>

**CHISWICK HORTICULTURAL AND ALLOTMENTS SOCIETY**

England & Wales - Charity number 1110134

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# Accounts

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Chiswick Horticultural & Allotments Society  
Established 1915

## **Report and Financial Statements for the year ended 31 December 2020**

Charity number 1110134  
Company number 5453200

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## **Report of the Management Committee for the year ended 31 December 2020**

The Management Committee presents its report and financial statements for the year ended 31 December 2020.

### **Reference and Administrative Information**

Charity Name: Chiswick Horticultural and Allotments Society

The following working names are also used: CHS, CHAS, Chiswick Horticultural Society

Charity registration number: 1110134

Company registration number: 5453200

Registered Office: 5 Riverview Road, London, W4 3QH

### **Management Committee**

Those listed below served as directors and trustees during 2020.

Mr Henry Gewanter - Chairman

Mr Benjamin Jones - Secretary

Mr David Burton - Treasurer

Mr Alastair Britten

Mr Dennis Flaherty

Mr Michael Flinders

Mr John Gill

Mrs Charlotte Kimpton

Ms Jill Morris

Ms Katja Schneekloth-Odinet

Ms Tessa Watkins (from AGM on 5 July 2020)

The **Patron** was the Earl of Burlington, William Cavendish.

The **President** was Paul Lynch

The **Vice-Presidents** were John Todd and Noreen Jones.

### **Independent Examiner**

Mr Phillip Harrison 4 Oakmere Place, Green Lane, Northwood HA6 1AJ

### **Bankers**

Lloyds Bank plc, 308 – 312 Chiswick High Road, London, W4 1NS

## **1. Structure, Governance and Management**

### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 16 May 2005 and registered as a charity on 21 June 2005. The objects and powers of the company are established in the Memorandum of Association and the governing rules are stated in the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles of Association, are known as Committee Members and form the management committee. Under the requirements of the Articles of Association, Committee Members are appointed by ordinary resolution at the Annual General Meeting for one year and must retire from office at the following Annual General Meeting. Retiring Committee Members and other members of the charity may stand for election as new Committee Members at the Annual General Meeting.

The management committee seeks to recruit Committee Members who have the enthusiasm, skills and experience to enable the charity to meet its horticultural objectives. It achieves this through a constant drive to attract new members to the Society and by encouraging all members to become involved voluntarily in its activities.

Those members who are able to contribute and take on a leading role are asked to consider becoming Committee Members. The Articles of Association allow the management committee to appoint new Committee Members between Annual General Meetings so that members who can offer the relevant skills and experience can join the committee and make it more effective.

### **Operating Manual**

The Society's Operating Manual, approved in November 2008, summarises the aims, duties, responsibilities and policies to which the Society works. It is available for members to consult at the Society's Trading Hut.

## **2. Membership**

At the end of 2020 membership stood at nearly 600. Membership has increased significantly in the last year or two, probably due to many factors - the efforts of the Allotments Secretary, allocating allotments and extolling the benefits of membership, the efforts of the Chair and the Show Secretaries, who recruited nearly 100 new members at the Chiswick Flower Markets, and the popularity of the Trading Hut during the pandemic.

## **3. Objectives and Activities**

The objectives of the charity are the promotion and furtherance of the art, science and practice of horticulture.

The work of the charity is guided by the following principles:

- a determination to grow and enjoy first-class flowers, fruit and vegetables;
- a conviction that gardeners should care for nature and the environment;
- a desire to share knowledge and nurture horticultural skills;
- a commitment to reduce barriers and make gardening more accessible;
- a belief that gardening can improve the quality of life;
- an understanding that a shared interest in gardening can help foster a friendly community spirit.

The charitable company was established to assume the objectives and continue the activities of the Chiswick Horticultural Society. The charitable company (hereafter referred to as the Society) became responsible for the commitments and the activities of the former unincorporated Chiswick Horticultural Society on 1 January 2006.

The trustees have paid due regard to the Charities Commission's guidance on public benefit in deciding what activities to undertake.

The objectives and principal activities of the charitable company are:

- making gardening accessible to all;
- reducing economic barriers to gardening by selling seeds, plants, composts and gardening supplies at advantageous prices
- providing information and advice on growing food organically and caring for wildlife and the environment;
- organising flower, fruit and vegetable shows;
- arranging horticultural talks, visits to gardens and social and fundraising events;
- encouraging good practice in the cultivation of allotments and generally providing growing information to allotment holders;
- maintaining a social centre;
- liaising with the Local Authority and their appointed representatives and subcontractors on issues concerning allotments and the local community;
- fostering a sense of fun, friendship and community;
- working with other community groups to improve the environment and 'green' the neighbourhood;
- spreading knowledge of, and a sense of wonder and love in, the miracle of nature and growing things.

#### **4. Achievements and Performance**

The Society performed the following activities in 2020:

##### **(a) CHS Centre & Trading Hut**

2020 has been a very difficult year in many ways due to the lockdown which began on 23 March 2020.

Early in the year Brian Smith kindly donated a greenhouse to the CHAS which was duly dismantled and reconstructed by Dennis and, as is the way of things, we now can't imagine how we managed without it.

After Lockdown 1 began, Dennis checked with Hounslow Council who agreed we could be treated as an agricultural supplier and stay open. As a result we decided we could continue to operate as long as we complied with distancing and other restrictions. Dennis duly mapped out a route from the Staveley Road gate to the Trading hut, ensuring members kept two metres apart. With these measures and thanks to the assistance of some committee members Jill, David, Dennis and Alastair and members Ann, Tanya and Neil we were able to keep open for the thirty Sundays from April 5<sup>th</sup> to December 13<sup>th</sup> - apart from annual August closure and Flower Market days - and provide compost and plants to our members generating over £17,000 of revenue. The efforts of the greenhouse team – Judy, Clare, Ann and Clare 2 – helped to produce a wide range of plants for sale. Sadly Angela Brown one of the stalwarts of our Trading Hut team and "Keeper of the Seeds" died in early 2020, and we will miss her experience and horticultural knowledge every day.

Spring bulbs and autumn sowing onion, garlic and shallots arrived in September and arrangements were made to insure social distancing and limited numbers of people were allowed in the Trading Hut at any one time.

Those members who had allotments found their allotments to be a haven and respite during lockdown periods, and sales continued to increase during the period.

##### **(b) Website and Newsletter**

The Society is continuing to improve its website to provide information to gardeners, whether members or not, including its "Hints & Tips" section, which provides access to helpful gardening advice from a number of other sources. The popular weekly newsletter provides society news and current gardening information to CHAS members.

### **(c) Shows**

“To be or not to be” quickly morphed into “the show must go online”, and so it was that CHAS embraced the internet and asked its members, and the wider community, to take part in virtual Summer and Autumn Shows, using their phone cameras to capture the exhibits and email them for our two adaptable judges to peruse. The response was magnificent, the responses came from far and wide, from California to Singapore, from Wales to Norfolk, and in-between.

A big thank you to all who took part. Covid 0, CHAS Shows 2.

### **(d) Allotments**

2020 will go down as the year when we spent as much time trying to combat a human virus as we did on the viruses that attack our plants and vegetables.

Lampton Greenspaces 360 continue to operate the management all the allotments in the Borough. Because of the unprecedented requests they have stopped taking requests for new plots. I understand there are some 800 people on the waiting list at the 1<sup>st</sup> January 2021. The majority of these will have to be patient for 5 years or more. How lucky we were to have a plot. It was a great relief when the government announced that tending to allotments was a genuine and legitimate category of exercise. Allotments on all sites were worked enthusiastically and at the end of the season all were in pristine condition. For those members who has to shield for medical reasons, volunteers were found to help keep their plots under control. Unfortunately, we lost some members to the virus and they will be greatly missed by their friends.

Because of Covid 19 there were no plot inspections during the year, and I understand they will not be carried out until this pandemic is truly over, hopefully in late 2021. There were some plots that have been given up and some made vacant when members passed. It is hoped they can be re-let early in 2021 as long as proper precautions can be agreed.

The Green Team, who are the contractors responsible for clearing the Royal Mews and Clarence House of horse manure, have been truly marvellous. During lockdown the horses were all moved to Windsor but they managed to keep us supplied not only with manure but the truly magnificent leaf mould.

Dennis continued with his weekly ramblings which were in the newsletter produced by Charlotte and since taken over by Henry. In 2021 Dennis will be moving to growchiswick.org to give his tips etc. You can subscribe for free.

Unfortunately, there were the usual spate of shed break ins. Very rarely was anything of value taken, but it causes more aggravation in having to repair the damage done to sheds. It is hoped that security will be improved in 2021 with the introduction of new security locks at three of our sites. This of course depend on how well all tenants keep the gates locked when they enter and leave the site. Remember do not leave anything in your shed you cannot afford to lose.

The Council are, because of Covid 19, looking at their finances and trying to reduce the amount they have to subsidise some services. Allotments have come under scrutiny and very late in the year they agreed a single member decision to greatly increase the annual rent for plots. The increase for residents is reasonable, but the increase for non-residents is extremely high. Discussions are ongoing and it is hoped these can be reduced. As is the change from 50% discount for over 60's to a maximum discount of £36 for those in receipt of benefits. Our Allotment Secretary Dennis Flaherty resigned at the end of the year and has since been replaced by Christina Meiklejohn. The committee and the Chair would like to express our grateful thanks to Dennis to the Society and to welcome Christina to the team.

### **(e) Activities in the Community**

- **The Centenary Plate Competition**

Leaving enough space between plants is practical; distancing children from themselves, teachers and plots when trying to be involved in the competition is impractical.

So, with unpredictable shortages of pupils, teachers and time, the 2020 Competition to find the schools making the most horticultural progress had to be abandoned. Nevertheless, at least four are known to have persevered and “gardened” as normally as possible. In recognition of their efforts we have therefore awarded certificates to Belmont, Grove Park, Strand on the Green Infants and The William Hogarth schools.

Encouragingly, a number of nursery schools have expressed interest in growing their own vegetables and flowers. The most noticeable results of our support, however, should be seen when the spring bulbs we distributed start to come out.

Out on a real live allotment Chiswick School have received a few plants and seeds from us. For some pupils who find order and a conventional classroom unappealing, their plot has been not just a release but a welcomed

challenge. So much so that for the first time, they submitted entries in the Summer Show and to everybody's delight won in two classes.

- **The Rainbow Competition**

Our limited invitation in April to two age groups to submit rainbows of drawings or objects proved remarkably popular, attracting entries largely from children who've never before participated in our competitions.

- **Places of Worship**

In our capacity as a charity we decided mid-year to offer items to places of worship within the W4 postcode. This gesture has been greatly appreciated and various plants have been enlivening borders, particularly at St.Alban's, St. Mary's Convent, St Michael's, St Paul's and St Peter's

- **Other locations**

Besides around various churches, donated bulbs should be bringing cheer in the spring down Dean's Lane, and parts of St.Mary's Grove and Sutton Court Road.

Round at the Grove Park Surgery Therapeutic Garden it has been guidance even more than materials that we have given. Practically every week at least one CHAS member was in attendance. For the patients, who are appreciating the open air, companionship and pressure-free tasks, recognition came with two class awards at the Autumn Show.

#### **(f) Events**

Normally the Society provides an extensive range of garden visits and horticulturally-related talks for members and the general public. Due to the lockdowns and constant restrictions those have not taken place in 2020 but should resume as soon as we can be confident they will be allowed.

### **5. Financial Review**

This time last year, I doubt that anyone could have envisaged the situation we now find ourselves in today and who can say were we will be in the next six months, our lives have been very different and brought about a huge change in the way we conduct our lives, in every way imaginable. While most Charities have recorded a downturn in finances, we seemed to have bucked the trend and recorded our best trading year. Without the support of the volunteers who turn out every Sunday, keeping the hut open, things would have been totally different. Because of this extra income we were enabled to carry out substantial repairs to the hut, making it watertight. Our overall financial position is once again healthy.

### **6. Plans for Future Periods**

The Society will continue to organise activities as follows (subject to government health restrictions):

- horticultural shows held at the Centre;
- trading on Sunday mornings when members can obtain gardening advice and information, purchase seeds, plants and other gardening products at favourable prices;
- provide a meeting area where members can get together and where educational talks and social events can be held;
- visits to gardens and shows and other places of horticultural interest;
- access to horticultural information through our website;
- educational, social and fund-raising events;
- provide opportunities for children from local schools to learn about gardening and the natural environment.

The Society will also continue to represent the interests of both the residents of the neighbourhood and the allotment holders on the six sites in the Chiswick area. It will work closely with the relevant organisations to promote the regeneration of and improvements to the local community and beneficial use of the allotments.

## **7. Responsibilities of the Management Committee**

The Committee Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 2.

### **Independent Examiner**

Mr Phillip Harrison was appointed as the charitable company's independent examiner in 2019. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Companies Act 2006) and in accordance with the special provisions of S476 of the Companies Act 2006 relating to small entities.

Approved by the members and signed on their behalf by:

**Henry L Gewanter**  
Chairman

## **Independent Examiner's Report to the Committee of the Chiswick Horticultural and Allotments Society**

I report on the accounts of the Chiswick Horticultural and Allotments Society for the year ended 31 December 2020.

### **Respective responsibilities of the committee and examiner**

As the Charity's Committee members, you are the trustees of the Chiswick Horticultural and Allotments Society and are responsible for the preparation of the accounts. You consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) do not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination will be carried out in accordance with the General Directions given by the Charity Commissioners. 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, 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 the course of my examination, no matter has come to my attention

(i) which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 41 of the 1993 Act; and to prepare accounts which agree with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met

or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Phillip Harrison  
4 Oakmere Place  
Green Lane  
NORTHWOOD  
HA6 1AJ**

**Chiswick Horticultural and Allotments Society**  
**Statement of Financial Activities as 31 December 2020**

		<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b><u>Incoming resources</u></b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		4,839	3,925
Activities for generating funds		1,170	1,931
<b>Incoming resources from charitable activities</b>			
Trading sales		21,490	13,876
Horticultural shows and events		272	1,010
<b>Other incoming resources</b>		599	624
<b>Total incoming resources</b>	<b>2</b>	<b>28,366</b>	<b>21,554</b>
<b><u>Resources expended</u></b>			
<b>Costs of generating funds</b>			
Cost of generating voluntary income		0	0
<b>Charitable activities</b>			
Trading		13,153	10,296
Horticultural shows and events		314	719
Repairs		14,371	2,702
Schools Project		443	366
<b>Governance costs</b>		4,766	3,181
<b>Total resources expended</b>	<b>3</b>	<b>33,047</b>	<b>17,946</b>
Other recognised gains		0	0
<i>Net movement in funds</i>		-4681	1,092
Total funds at 1 January		74,233	73,141
<b>Total funds at 31 December</b>	<b>5</b>	<b>69,552</b>	<b>74,233</b>

The notes on pages 10 to 12 form part of these accounts.

**Chiswick Horticultural and Allotments Society**  
**Balance Sheet as 31 December 2020**

		Total Funds 2020	Total Funds 2019
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets		40,755	45,250
<b>Total fixed assets</b>	<b>4</b>	<b>40,755</b>	<b>45,250</b>
<b>Current assets</b>			
Stock		2,865	3,105
Debtors		0	0
Cash at bank and in hand		22,864	25,878
<b>Total current assets</b>		<b>25,729</b>	<b>28,983</b>
Current liabilities		0	0
<b>Net current assets</b>		<b>25,729</b>	<b>28,983</b>
<b>Net assets</b>		<b>66,484</b>	<b>74,233</b>
<b>Unrestricted funds</b>			
Designated funds		0	0
Revaluation funds		0	0
General funds		66,484	74,233
<b>Restricted funds</b>		0	0
<b>Total charity funds</b>	<b>6</b>	<b>66,484</b>	<b>74,233</b>

- (a) For the year ended 31 December 2020 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.
- (b) Members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibility for:
- (i) ensuring the company keeps accounting records which comply with section 386; and
  - (ii) preparing accounts which give a true and fair view of the state of the affairs of the company at the end of the financial year, and of its profit and loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company. These accounts have been prepared in accordance with the provisions applicable to company's subject to the small company's regime.

Approved by the Management Committee on 19<sup>th</sup> February 2021 and signed on their behalf by:

**David Burton**  
Treasurer

## Notes forming part of the Financial Statements for the year ended 31 December 2020

### 1. Accounting Policies

The principal accounting policies are summarised below.

#### (a) Basis of accounting

The financial statements have been prepared in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

#### (b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds are unrestricted funds allocated by the Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### (c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of subscriptions, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### (d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot fully be recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes in the trading hut.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a activity are allocated directly, others are apportioned on an appropriate basis.

#### (e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

## 2. Incoming resources

	Total 2020	Total 2019
<b><u>Incoming resources from generated funds</u></b>		
<b>Voluntary income</b>	<b>4,839</b>	<b>3,925</b>
Subscriptions	4,192	3,634
Donations	647	291
<b>Activities for generating funds</b>	<b>1,170</b>	<b>1,931</b>
<b><u>Incoming resources from charitable activities</u></b>		
<b>Trading sales</b>	<b>21,490</b>	<b>13,876</b>
<b>Horticultural shows and events</b>	<b>272</b>	<b>1,198</b>
Horticultural shows	272	1,010
Educational visits and talks	0	138
Other events	0	50
<b><u>Other incoming resources</u></b>	<b>272</b>	<b>624</b>
Miscellaneous income	0	25
Grants / HMRC gift aid	599	599
<b>Total incoming resources</b>	<b>28,366</b>	<b>21,554</b>

## 3. Resources expended

	Total 2020	Total 2019
<b><u>Cost of generating funds</u></b>		
<b>Cost of generating voluntary income</b>	<b>0</b>	<b>0</b>
<b><u>Charitable activities</u></b>		
<b>Trading</b>	<b>13,153</b>	<b>10,296</b>
Cost of sales	13,153	10,296
<b>Horticultural Shows and Events</b>	<b>189</b>	<b>1,401</b>
Horticultural shows	189	719
Educational visits and talks	0	38
Other events	126	644
Repairs & Renewals	14,371	2,702
School Project		
Funding for Schools	443	366
Governance Costs	4,765	3,181
Insurance	240	240
General expenses	4,525	2,941
<b>Total resources expended</b>	<b>33,047</b>	<b>17,946</b>

#### 4. Fixed assets

	General: Tables	General: Trophies	Trading Hut	Total
Cost at 01.01.2020	645	4,800	39,805	45,250
Transferred out	0	0	0	0
Additions	0	0	0	0
Depreciation	(72)	0	(4,423)	(4,495)
Transferred out	0	0	0	0
Charge for year	(72)	0	(4,423)	(4,495)
<b>Net Book Value at 31.12.2020</b>	<b>573</b>	<b>4,800</b>	<b>35,382</b>	<b>40,755</b>

#### 5. Analysis of net assets between funds

	General Funds	Restricted Funds	2020 Total	2019 Total
Tangible fixed assets	40,755	0	40,755	45,250
Current assets	25,729	0	25,729	28,983
<b>Net assets 31 December</b>	<b>66,484</b>	<b>0</b>	<b>66,484</b>	<b>73,141</b>

#### 6. Movements in funds

	At 01.01.2020	Incoming Resources	Outgoing Resources	Transfers	At 31.12.2020
<b>Restricted funds:</b>					
Trading Hut	0	0	0	0	0
<b>Total restricted funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unrestricted funds:</b>					
Trading Hut	45,250	21,490	(13,153)	0	53,587
General	28,983	6,876	(19,894)	0	15,965
Revaluation	0	0	0	0	0
<b>Total unrestricted funds</b>	<b>74,233</b>	<b>28,366</b>	<b>(33,047)</b>	<b>0</b>	<b>69,552</b>
<b>Total funds</b>	<b>74,233</b>	<b>28,366</b>	<b>(33,047)</b>	<b>0</b>	<b>69,552</b>