

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.

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

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

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

Chiswick Horticultural and Allotments Society
Balance Sheet as 31 December 2022

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

- (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 23rd 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

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

3. Resources expended

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

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)
Net Book Value at 31.12.2022	447	4,800	26,538	31,785

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
Net assets 31 December	65,066	0	65,066	58,171

6. Movements in funds

	At 01.01.2 021	Incomi ng Resour ces	Outgoi ng Resour ces	Transfe rs	At 31.12.2 021
Restricted funds:					
Trading Hut	0	0	0	0	0
Total restricted funds	0	0	0	0	0
Unrestricted funds:					
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
Total unrestricted funds	58,171	25,529	(18,634)	0	65,066
Total funds	58,171	25,529	(18,634)	0	65,066