

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**

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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**

		2024 Unrestricted funds £	2023 Total funds £
	Notes		
Income and endowments from			
Donations and legacies		4,762	3,345
Charitable activities			
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
Total		32,291	24,808
Expenditure on			
Raising funds		1,300	1,070
Charitable activities			
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
Total		32,089	29,739
NET INCOME/(EXPENDITURE)		202	(4,931)
Reconciliation of funds			
Total funds brought forward		58,787	63,718
Total funds carried forward		58,989	58,787

The notes form part of these financial statements

**Chiswick Horticultural And Allotments
Society**

**Balance Sheet
31 December 2024**

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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**

7. Tangible fixed assets

	Trading Hut £	Tables £	Trophies £	Totals £
Cost				
At 1 January 2024 and 31 December 2024	89,053	918	4,800	94,771
Depreciation				
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
Net book value				
At 31 December 2024	19,430	361	4,800	24,591
At 31 December 2023	22,668	422	4,800	27,890

8. Debtors: amounts falling due within one year

	2024 £	2023 £
Other debtors	3,600	2,200

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Accrued expenses	1,800	-

10. Movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	58,787	202	58,989
TOTAL FUNDS	58,787	202	58,989

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,291	(32,089)	202
TOTAL FUNDS	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 £
Unrestricted funds			
General fund	63,718	(4,931)	58,787
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	24,808	(29,739)	(4,931)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	63,718	(4,729)	58,989
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	57,099	(61,828)	(4,729)
TOTAL FUNDS	<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 £
Income and endowments		
Donations and legacies		
Donations	371	409
Subscriptions	4,391	2,936
	<hr/> 4,762	<hr/> 3,345
Other trading activities		
Fundraising events	-	530
Advertising	870	-
	<hr/> 870	<hr/> 530
Investment income		
Deposit account interest	512	294
Charitable activities		
Trading sales	18,815	16,924
Horticultural shows	1,239	856
Educational visits and talks	599	265
Other events (Quiz, Social)	890	1,274
	<hr/> 21,543	<hr/> 19,319
Other income		
Miscellaneous income	1,567	320
Grants / HMRC gift aid	3,037	1,000
	<hr/> 4,604	<hr/> 1,320
Total incoming resources	<hr/> 32,291	<hr/> 24,808
Expenditure		
Raising donations and legacies		
Advertising & Marketing	1,300	1,070
Charitable activities		
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
	<hr/> 24,702	<hr/> 23,636
Support costs		

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 £
Support costs		
Governance costs		
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>
Net income/(expenditure)	<u>202</u>	<u>(4,931)</u>

This page does not form part of the statutory financial statements