

Swindon Allotment & Leisure Gardens Association
ANNUAL GENERAL MEETING 2022

Chair's Report

This is the first in-person Annual General Meeting that we have had since 2019. For the last two years we managed to do our AGMs remotely but as advised by the Charity Commission.

Like all of us – and indeed all organisations – these have been challenging years. We managed to keep Salga, not only going, but thriving, with the Salga shop, zoom meetings and talks and even arranging the Horticultural Show, the Schools Garden competition and a holiday in 2021. Recently we had our first outing to the RHS's Malvern Show.

Salga has a number of volunteers who help in various ways and we couldn't run half the things we do without them. Examples are by running the shop, serving in the shop, unloading shop supplies from lorries, arranging speakers for monthly meetings, organising outings (and the 2021 holiday), helping produce the newsletter, judging the schools garden competition entries, running the seed scheme which gives us great savings on seeds, making tea at the monthly meetings, organising raffles, keeping the website up to date, as well as the Show Committee which runs a brilliant horticultural show each year, and our own committee who manage our finances and try and keep us legal and moving forward. (I hope I haven't missed anyone out.). We do, however, have a need for more people to organise things and make decisions. Our committee is now quite small due to health and ageing, and we are losing our amazing secretary, Sue Stevens, who is retiring. Working with Sue has been a delight and I would like her to know that we would welcome her back at any time if she has a break and feels at a loss or misses us.

I've loved being Chair but am aware that having Denis as the membership secretary and myself as the chair does make Salga vulnerable. I propose to stand down as Chair next year, both because of this and also because I am getting older and think Salga would benefit from some new input.

We haven't had any nominations for the committee but I am happy to take them from the floor if anyone thinks they have got a bit of time and would like to help. Alternatively, if anyone would like to know more before they commit themselves, please have a word with myself or one of the committee after the meeting, or come to a committee meeting and see what you think.

Cindy Matthews
CINDY MATTHEWS
Chairman

Swindon Allotment and Leisure Garden Association

Charity No. 1138814

Trustees' Report and Unaudited Accounts

31 December 2021

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1138814

Trustees

The following trustees served during the year:

C. Bentley

S.E. Camburn

V. Dipper

J. Edgerton

P.J. Hawker

J. Lewis

C.E. Matthews

D.W. Matthews

D. Reeve

S. Stevens

E. van dar Vaart

Accountants

Daniel Coles Accountancy Services

28 Tiverton Road

Swindon

Wiltshire

SN2 1AS

ACHIEVEMENTS AND PERFORMANCE

Chair's Report

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CINDY MATTHEWS

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Swindon Allotment and Leisure Garden Association
Trustees Annual Report

Signed on behalf of the charity's trustees

C.E. Matthews

Trustee

04 May 2022

Independent Examiner's Report to the trustees of Swindon Allotment and Leisure Garden Association

I report to the trustees on my examination of the financial statements of Swindon Allotment and Leisure Garden Association for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Daniel Henry Coles MAAT AATQB

Licenced and regulated by The Association of Accounting Technicians under licence number 1005882

Daniel Coles Accountancy Services

28 Tiverton Road

Swindon

Wiltshire

SN2 1AS

04 May 2022

Swindon Allotment and Leisure Garden Association
Statement of Financial Activities
for the year ended 31 December 2021

		Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes			
Income and endowments from:				
Donations and legacies	3	2,348	2,348	2,404
Charitable activities	4	31,807	31,807	29,953
Other trading activities	5	-	-	350
Investments	6	44	44	-
Total		34,199	34,199	32,707
Expenditure on:				
Raising funds	7	97	97	351
Charitable activities	8	30,674	30,674	26,923
Other	9	2,360	2,360	1,720
Total		33,131	33,131	28,994
Net gains on investments		-	-	-
Net income	10	1,068	1,068	3,713
Transfers between funds		-	-	-
Net income before other gains/(losses)		1,068	1,068	3,713
Other gains and losses				
Net movement in funds		1,068	1,068	3,713
Reconciliation of funds:				
Total funds brought forward		32,619	32,619	29,769
Total funds carried forward		33,687	33,687	33,482

Swindon Allotment and Leisure Garden Association

Balance Sheet

at 31 December 2021

Charity No. 1138814

		2021 £	2020 £
Fixed assets			
Tangible assets	12	11,605	12,308
		<u>11,605</u>	<u>12,308</u>
Current assets			
Stocks	13	6,953	5,300
Debtors	14	380	2,561
Cash at bank and in hand		16,340	15,539
		<u>23,673</u>	<u>23,400</u>
Creditors: Amount falling due within one year	15	(1,591)	(3,089)
Net current assets		<u>22,082</u>	<u>20,311</u>
Total assets less current liabilities		<u>33,687</u>	<u>32,619</u>
Net assets excluding pension asset or liability		<u>33,687</u>	<u>32,619</u>
Total net assets		<u><u>33,687</u></u>	<u><u>32,619</u></u>
The funds of the charity			
Restricted funds	16		
Unrestricted funds	16		
General funds		32,022	31,070
Designated funds		1,665	1,549
		<u>33,687</u>	<u>32,619</u>
Reserves	16		
Total funds		<u><u>33,687</u></u>	<u><u>32,619</u></u>

Approved by the trustees on 04 May 2022

And signed on their behalf by:

C.E. Matthews

Trustee

04 May 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	2,404	2,404
Charitable activities	30,303	30,303
Total	<u>32,707</u>	<u>32,707</u>
Expenditure on:		
Raising funds	27,043	27,043
Charitable activities	555	555
Other	1,396	1,396
Total	<u>28,994</u>	<u>28,994</u>
Net income	<u>3,713</u>	<u>3,713</u>
Net income before other gains/(losses)	3,713	3,713
Other gains and losses:		
Net movement in funds	<u>3,713</u>	<u>3,713</u>
Reconciliation of funds:		
Total funds brought forward	27,357	27,357
Total funds carried forward	<u><u>31,070</u></u>	<u><u>31,070</u></u>

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Membership Fees received	2,348	2,348	2,043
Donations, investment income, sundries	-	-	361
	<u>2,348</u>	<u>2,348</u>	<u>2,404</u>

4 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Shop Sales	17,989	17,989	25,145
Holidays and Day Trips	13,252	13,252	4,770
Raffles Held	119	119	38
Horticultural Show	447	447	-
	<u>31,807</u>	<u>31,807</u>	<u>29,953</u>

5 Income from other trading activities

	Total 2021 £	Total 2020 £
Potato Day Net Surplus	-	280
Potato Day refreshment sales	-	70
	<u>-</u>	<u>350</u>

6 Income from investments

	Unrestricted	Total 2021 £	Total 2020 £
Bank interest received	44	44	-
	<u>44</u>	<u>44</u>	<u>-</u>

7 Expenditure on raising funds

	Unrestricted	Total 2021 £	Total 2020 £
<i>Fundraising trading costs</i>			
Potato Day Net Surplus	-	-	120
Newsletter and Raffle	97	97	231
	<u>97</u>	<u>97</u>	<u>351</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2021 £	Total 2020 £
<i>Expenditure on charitable activities</i>			
Shop Sales	16,977	16,977	22,102
Holidays and Day Trips	13,031	13,031	4,770
Horticultural Show	666	666	51
<i>Governance costs</i>			
	<u>30,674</u>	<u>30,674</u>	<u>26,923</u>

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Gifts and Honoraria	96	96	83
Speakers and Hall Hire for meetings	626	626	466
School Gardening Scheme	45	45	555
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	703	703	-
General administrative costs	890	890	616
	<u>2,360</u>	<u>2,360</u>	<u>1,720</u>

10 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	703	-

11 Staff costs

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 January 2021	14,050	14,050
At 31 December 2021	<u>14,050</u>	<u>14,050</u>
Depreciation and impairment		
At 1 January 2021	1,742	1,742
Depreciation charge for the year	703	703
At 31 December 2021	<u>2,445</u>	<u>2,445</u>
Net book values		
At 31 December 2021	<u>11,605</u>	<u>11,605</u>
At 31 December 2020	<u>12,308</u>	<u>12,308</u>

13 Stocks

	2021	2020
	£	£
Raw materials and consumables	6,953	5,300
	<u>6,953</u>	<u>5,300</u>
Carrying value analysed by activities		
	2021	2020
	£	£
Shop Sales	6,953	5,300
	<u>6,953</u>	<u>5,300</u>

14 Debtors

	2021	2020
	£	£
Other debtors	380	757
Prepayments and accrued income	-	1,804
	<u>380</u>	<u>2,561</u>

15 Creditors:
amounts falling due within one year

	2021	2020
	£	£
Trade creditors	423	-
Deferred income	1,168	3,089
	<u>1,591</u>	<u>3,089</u>

16 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2021 £
Restricted funds:					
Unrestricted funds:					
General funds	31,070	34,199	(32,247)	(1,000)	32,022
Designated funds:					
Building Renewal Reserve	1,549	-	(884)	1,000	1,665
<i>Total</i>	<u>1,549</u>	<u>-</u>	<u>(884)</u>	<u>1,000</u>	<u>1,665</u>
 Total funds	 <u>32,619</u>	 <u>34,199</u>	 <u>(33,131)</u>	 <u>-</u>	 <u>33,687</u>

Purposes and restrictions in relation to the funds:

Designated funds:

Building Renewal Reserve

17 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	11,605	11,605
Net current assets	22,082	22,082
	<u>33,687</u>	<u>33,687</u>

18 Reconciliation of net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash and cash equivalents	15,539	801	16,340
	<u>15,539</u>	<u>801</u>	<u>16,340</u>
Net debt	<u>15,539</u>	<u>801</u>	<u>16,340</u>

Swindon Allotment and Leisure Garden Association
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Membership Fees received	2,348	2,348	2,043
Donations, investment income, sundries	-	-	361
	<u>2,348</u>	<u>2,348</u>	<u>2,404</u>
Charitable activities			
Shop Sales	17,989	17,989	25,145
Holidays and Day Trips	13,252	13,252	4,770
Raffles Held	119	119	38
Horticultural Show	447	447	-
	<u>31,807</u>	<u>31,807</u>	<u>29,953</u>
Other trading activities			
Potato Day Net Surplus	-	-	280
Potato Day refreshment sales	-	-	70
	<u>-</u>	<u>-</u>	<u>350</u>
Investments			
Bank interest received	44	44	-
	<u>44</u>	<u>44</u>	<u>-</u>
Total income and endowments	34,199	34,199	32,707
Expenditure on:			
Costs of other trading activities			
Potato Day Net Surplus	-	-	120
Newsletter and Raffle	97	97	231
	<u>97</u>	<u>97</u>	<u>351</u>
Total of expenditure on raising funds	97	97	351
Charitable activities			
Shop Sales	16,977	16,977	22,102
Holidays and Day Trips	13,031	13,031	4,770
Horticultural Show	666	666	51
	<u>30,674</u>	<u>30,674</u>	<u>26,923</u>
Total of expenditure on charitable activities	30,674	30,674	26,923
Other expenditure			
Gifts and Honoraria	96	96	83
Speakers and Hall Hire for meetings	626	626	466
School Gardening Scheme	45	45	555

Swindon Allotment and Leisure Garden Association
Detailed Statement of Financial Activities

	<u>767</u>	<u>767</u>	<u>1,104</u>
General administrative costs, including depreciation and amortisation			
Depreciation of land and buildings	703	703	-
Bank charges	152	152	60
General insurances	416	416	334
Information and publications	-	-	144
Software, IT support and related costs	244	244	-
Stationery and printing	-	-	18
Subscriptions	35	35	57
Sundry expenses	43	43	3
	<u>1,593</u>	<u>1,593</u>	<u>616</u>
Total of expenditure of other costs	<u>2,360</u>	<u>2,360</u>	<u>1,720</u>
Total expenditure	33,131	33,131	28,994
Net gains on investments	-	-	-
	<u>1,068</u>	<u>1,068</u>	<u>3,713</u>
Net income			
Net income before other gains/(losses)	<u>1,068</u>	<u>1,068</u>	<u>3,713</u>
Other Gains	-	-	-
	<u>1,068</u>	<u>1,068</u>	<u>3,713</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	32,619	32,619	29,769
Total funds carried forward	<u>33,687</u>	<u>33,687</u>	<u>33,482</u>

Swindon Allotment and Leisure Garden Association

Independent Examiners Report

Independent Examiner's Report to the trustees of Swindon Allotment and Leisure Garden Association

I report to the trustees on my examination of the financial statements of Swindon Allotment and Leisure Garden Association for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

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