

# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

[www.mralga.org](http://www.mralga.org)

Financial statements

For the year ended 30 September 2021

# **Mile Road Allotment and Leisure Gardeners Association**

(Company number 08329257, charity number 1155301)

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# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

## Report of the Trustees for the year ended 30 September 2021

The directors are also the trustees and present their annual report with the accounts for the year ended 30<sup>th</sup> September 2021. The accounts comply with the requirements of the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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 1st January 2015).

Mile Road Allotment and Leisure Gardeners Association other names which the charity is known as MRALGA.

Registered company number	08329257
Registered charity number	1155301
Principal address	Mile Road Allotment & Leisure Gardeners Association 149 Mile Road Bedford MK42 9UP

### Directors (Trustees)

Mark Moore	Security	Elected	November 2019
Carol Andrew	Secretary	Elected	November 2019
Maria Moon	Chair and plot inspections	Elected	November 2019
David Osborn	Vice chair and plot inspections	Elected	November 2019
David Moon	Maintenance lead	Elected	November 2019
Myra Underwood	Treasurer and catering manager	Elected	November 2019
Rebecca Miller	Events, public relations and media	Elected	November 2019
Helen Whelan	Health & Safety	Elected(co-opted)	February 2020
		Resigned	November 2020
Christopher Baldwin	Shop	Elected(co-opted)	August 2020
		Resigned	January 2021
Susan Moore		Elected	November 2019
		Resigned	May 2021

### Governance and management

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 12<sup>th</sup> December 2012 and amended 30<sup>th</sup> June 2016. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

### Aims and objectives

To further or benefit the residents of Bedford and the surrounding area without distinction of gender, sexual orientation, race or of political, religious or other opinions by providing allotment facilities in the interests of social welfare for recreational leisure time occupation with the objective of improving life for the residents.

# **Mile Road Allotment and Leisure Gardeners Association**

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## **Summary of the main activities undertaken for the public benefit**

To manage the site for the membership who live in Bedford Borough and the surrounding area. We have improved site facilities by maintaining and improving access ways, communal areas and facilities. Our membership process allows any member of the public to join us.

The membership fee is £3 a year and these charges are affordable to someone of modest means which is a major consideration given the area of deprivation in which the allotment site resides.

We have advertised the availability of plots and membership using social media, our own Web site [www.mralga.org](http://www.mralga.org), posters and our main gate noticeboard.

We have also promoted the allotment provision using Bedford Borough Council web site and NSALG web site.

Providing access to our facilities through the issuing of keys to Tenants ensures they are able to access the site at any time, whilst the organisation can ensure security of the site and health and safety. However, the site has open public access during the daytime at weekends and on Open Days. The Trading hut provides gardening supplies at reasonable cost for all members and is helpful for people who do not have transport.

When possible and in compliance with covid19 government legislation We have provided members and their families with refreshments and a place to gather at weekends to share gardening skills and life stories etc., strengthening our local Community. We also provide free gardening information via web site with links to NSALG and other "Grow your own" information.

Social distancing measures and necessary resources were introduced and have been reviewed in line with the government legislation during 2020 to 2021. In May 2021 we held our annual plant however our other usual events were unable to take place.

## **Our volunteers have helped with:**

Sowing, transplanting seedlings and growing on plants in our greenhouses. This year we have added an environ mesh tunnel.

Tidying communal areas and rubbish collection

Working in the members trading huts and redecorated within social distancing guidelines and when possible. Repairs to the huts, site maintenance and additional covid19 cleaning process's.

Administration, accounts and correspondence.

Provision of 3 portable hand washing units and PPE for covid 19 compliance

Defining parking areas.

Providing mulch for Tenants

Plant production for the trading hut and our plant sale in May 2021. We have managed working within government covid guidelines

We also work with Community Pay Back service by enabling our site to be used for Community Pay back and a place to learn new life skills developing pride in their local community. We have reviewed risk assessments and community payback work within Covid19 government guidelines.

The Trustees are elected at the annual AGM; however, the November 2020 was unable to proceed due to covid19 restrictions and the trustees postponed to November 2021. We kept members informed via our web site noticeboards and letters. Socially distant meetings were arranged when we were able to do so. MRALGA trustees now use What's app as well as email to make decisions when we are not able to meet face to face.

## **Mile Road Allotment and Leisure Gardeners Association**

(Company number 08329257, charity number 1155301)

TIBBs group for people with dementia. have reviewed and adapted support due to Covid19. SENSE have joined us this year and are developing their plot for the users of their charity in line with covid19.

The value of Allotmenting for our health both physical and mentally and an opportunity to socialise. In this changing world, our contribution to lowering our carbon footprint and benefit our environment. We also have Micro plots to enable those who need to downsize and for those who do not wish to rent a half plot.

The Caudwell area, in which the allotment site sits, is the most deprived Ward in Bedford Borough and is in the top 10% of deprived Wards in the East of England. Providing the Tibbs Group and micro plots mean`s that more individuals from the local community are able to experience the benefits of horticulture and being part of a community group. People, who could not otherwise afford a full allotment plot, could not manage a whole plot or need assistance with gardening due to additional/special needs.

This makes the organisation as a whole even more socially inclusive.

We have allotment plots available and Leisure Gardener membership is unlimited. The Trustees will continue to maintain and develop the allotments to sustain a valued and protected statutory allotment site for Bedford Borough and the surrounding area.

### **Summary of the main achievements during the period**

We have continued to develop our website and communication using site notice boards, members emails and Facebook page. Socially distant meetings were arranged when we were able to do so. MRALGA trustees now use What's app as well as email to make decisions when we are not able to meet face to face.

May 2021 Plant sale enabled us to raise some funds however we were unable to hold other events.

In June 2021 we installed speed bumps to the entrance of the site and huts area to reduce the speed of vehicles for the safety of all tenant`s members and the general public.

We have continued with our newsletter circulated by email.

We have added to the number of water tanks on site and also built additional rain watering harvesting areas.

# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

## The charity's policy on reserves

£750 excess insurance amounts

£3000 (4 months income if Association has to close) the association leases the land from Bedford Borough Council

£2000 emergency water materials and labour cost

£1500 emergency gate materials and labour cost

£1000 emergency fence materials and labour cost

£3500 Tenants key deposits

## Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

## Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies, as described on page 10, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The members of the committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Small company provisions:

This report has been prepared in accordance with the special provisions for small companies.

## Statement of Trustees Responsibilities.

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity 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 charity 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 company and of the incoming resources and application of resources, including income and expenditure, of the charity for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.



## Mile Road Allotment and Leisure Gardeners Association

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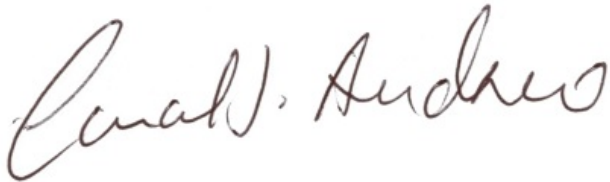
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Independent Examiner

The trustees have appointed Miss Victoria Swaney, M.A.A.T.

Director's signature

Date 30/9/2021

A handwritten signature in dark ink, appearing to read "Carol W. Andrews". The signature is written in a cursive, flowing style.

# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

Independent examiner's report to the trustees of Mile Road Allotment and Leisure Gardeners Association.

I report on the accounts of the company for the year ended 30th September 2021, which are set out on pages 7 to 12.

## Responsibilities and basis of report

As the charity's trustees (and also the directors of the company 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the matters (1) to (4) listed above and in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Signed



Date

03/3/2022

MISS. V. SWANEY MAAT



# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

## Statement of financial Activities for the year ended 30<sup>th</sup> September 2021

		2021	2020
	<i>Notes</i>		
INCOMING AND ENDOWMENTS FROM:		£	£
Plot Fees		12404	11489
Grants		0	0
Donations		1254	554
Shop		16041	14692
Events		0	537
Catering		990	935
Seed orders		1192	1102
Plants		4516	2384
Other		0	240
Bank Interest		1	0
Sum up fees		-68	0
	TOTAL	<u>36330</u>	<u>31933</u>
EXPENDITURE ON:			
Raising funds	3	12835	12546
Charitable activities	4	16232	19246
Other			
	TOTAL	<u>29067</u>	<u>31792</u>
NET INCOMING/(EXPENDITURE)		7263	141
Balance at 1 <sup>st</sup> October		24,325	24,184
BALANCE 30 <sup>th</sup> SEPTEMBER 2021		31588	24,325

All the above activities represent ongoing activities,  
All recognised gains and losses are reflected in the Statement of Financial Activities  
and, therefore, no separate Statement of Total Recognised Gain and Losses is  
disclosed.

# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

## Balance sheet for the year ended 30<sup>th</sup> September 2021

	Notes	2021	2020
CURRENT ASSETS			
Stocks and work in progress		3497	3497
Debtors		0	0
Investment		0	0
Cash at bank and in hand		28091	20828
	TOTAL		24,325
Amount falling due within one year		0	0
NET CURRENT ASSETS		31588	24,325
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31588</u>	<u>24325</u>
FUNDS OF THE CHARITY			
Unrestricted fund		31588	24325
Restricted fund			
TOTAL CHARITY FUNDS		<u>31588</u>	<u>24325</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30<sup>th</sup> September 2021

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30<sup>th</sup> September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

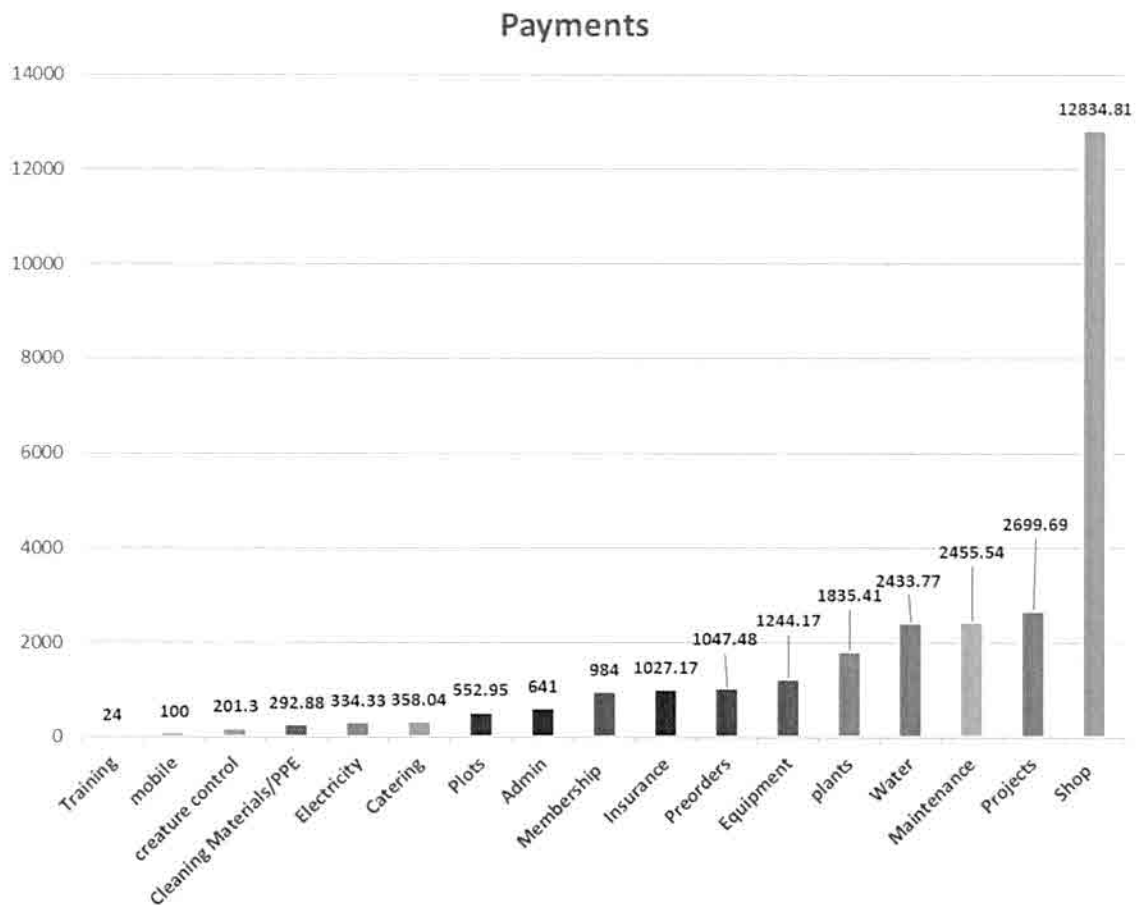
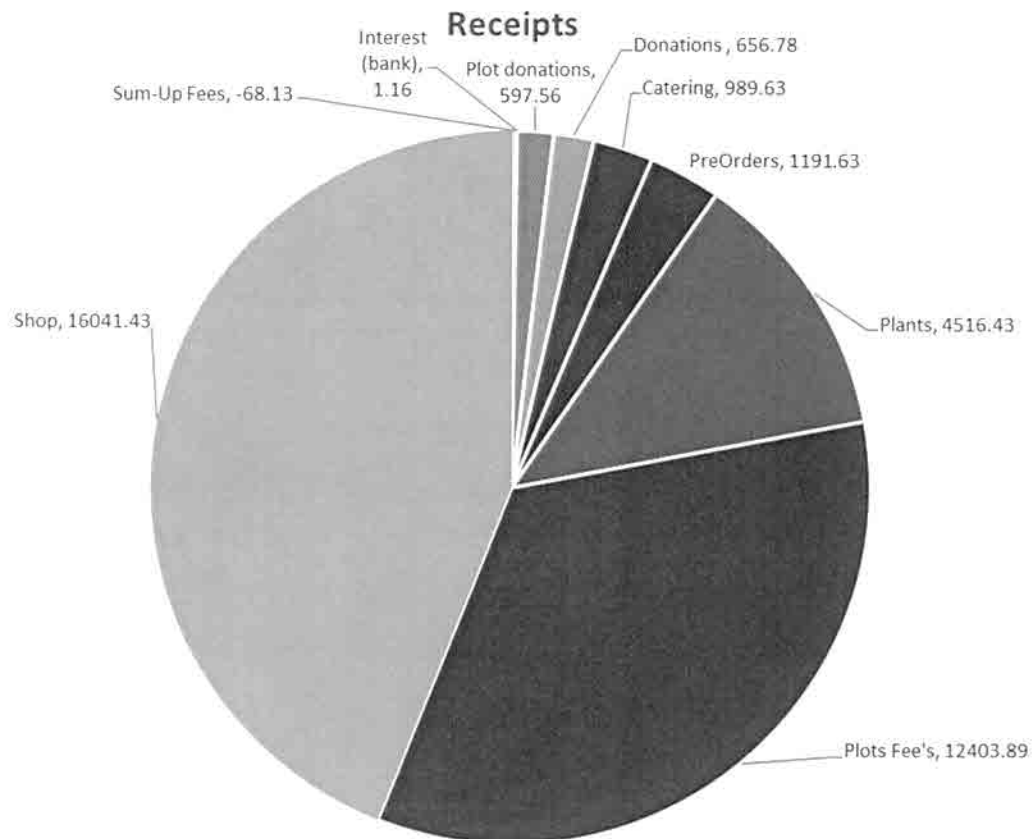
- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

The financial statements were approved by the Board of Trustees on ..... 2022 and were signed on its behalf by:

Company number 08329257

# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)



# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

## Notes to the Financial Statements for the year ended 30<sup>th</sup> September 2021

### ACCOUNTING POLICIES

#### a) Basis of preparation

The financial statements have been prepared in accordance with 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<sup>st</sup> January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mile Road Allotment and Leisure Gardeners Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### b) Going Concern

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustee's Responsibilities on page 4.

#### c) Grants receivable, donations and subscriptions

Grant's receivable, donations and subscriptions are recognised in the period when the charity has entitlement to the funds, any performance conditions attached to the item of income has been met, it is probable that the income will be received and the amount can be measured reliably.

#### d) Grants paid

Grants paid are recognised on a payment's basis.

#### e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities 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. Costs are split between categories based on staff time.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include the charity's governance costs. Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs relevant to the strategic management of the charity.

#### f) Funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund. Designated funds are unrestricted funds earmarked by the Trustees for a particular purpose. At the decision of the Trustees, previously designated funds may be transferred back to unrestricted general funds without further specified purpose. Restricted funds are to be used for specific purposes as laid down by the donor.

Expenditure which meets these criteria is charged to the fund, together with a fair allocation of costs

# Mile Road Allotment and Leisure Gardeners Association

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## Notes to the Financial Statements for the year ended 30<sup>th</sup> September 2021

### TRUSTEES REMUNERATION

Trustees are not remunerated. Trustee can receive reimbursement of expenses for attending meetings which amounting to £nil (2019: £nil).

2	RAISING FUNDS	2021	2020
	Sundry donations	1254	554
	<b>TOTAL</b>	<b>1254</b>	<b>554</b>
3	RAISING FUNDS		
	Shop	16041	14692
	Events	0	537
		<b>16041</b>	<b>15229</b>
4	RESOURCES EXPENDED ON CHARITY'S OBJECTS		
	Key refunds and new keys	553	511
	Utilities - Water	2434	4541
	Utilities - Electricity	334	349
	Telephone	100	70
	Insurance	1027	1027
	Membership	984	861
	Maintenance	2456	2093
	Projects	2700	5520
	Equipment	1244	1049
	Administration	641	578
	Catering	358	486
	Seed Orders	1047	832
	Beautification	0	94
	Plants	1836	641
	Training	24	29
	Sundries	0	77
	creature control	201	201
	Cleaning Materials / PPE	293	0
	Show vouchers	0	93
	PR & Media	0	194
	<b>TOTAL</b>	<b>16232</b>	<b>19246</b>
5	GOVERNANCE COST	0	0
	Independent Examiners fees	0	0
	<b>TOTAL</b>	<b>0</b>	<b>0</b>

# Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

## Notes to the Financial Statements for the year ended 30<sup>th</sup> September 2021

7	DEBTORS	2020	2019
		£	£
	Accrual Investment Income	0	0
	Accounts Receivable	0	0
	Gift Aid Tax Recoverable	0	0
	TOTAL	<u>0</u>	<u>0</u>
8	CURRENT LIABILITIES: Amount falling due within one year	2020	2019
		£	£
	Accounts Payable	0	0
	Independent Examiner	0	0
	Other creditors	0	0
	TOTAL	<u>0</u>	<u>0</u>