

Mile Road Allotment and Leisure Gardeners Association

(Company number 08329257, charity number 1155301)

www.mralga.org

Financial statements

For the year ended 30 September 2022

Mile Road Allotment and Leisure Gardeners Association
(Company number 08329257, charity number 1155301)

Index
for the year ended 30 September 2022

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Mile Road Allotment and Leisure Gardeners Association

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Report of the Trustees for the year ended 30 September 2022

The directors are also the trustees and present their annual report with the accounts for the year ended 30th 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/Treasurer	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	resigned	March 2022
Rebecca Miller	Events, public relations and media	resigned	November 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 12th December 2012 and amended 30th 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.

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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, 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. We have improved the entrance to the trading hut to enable safe movement of goods.

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.

Our volunteers have helped with:

Sowing, transplanting seedlings and growing on plants in our greenhouses. Plant production for the trading hut and our plant sale in May 2022.

Tidying and planting communal areas and rubbish collection

Working in the members trading huts.

Repairs to the huts, site maintenance

Administration, accounts and correspondence.

Cleaning facilities

Defining parking areas.

Providing mulch for Tenants

Raising funds for a new Woo woo facility

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.

The Trustees are elected at the annual AGM; however, the November 2021 was unable to proceed due to insufficient members attending. We keep members informed via our web site noticeboards and letters. MRALGA trustees use What's app as well as email to make decisions when we are not able to meet face to face.

TIBBs group for people with dementia. have reviewed and adapted support for client needs and continue to benefit from the allotment.

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The immense 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.

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. 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 2022 Plant sale enabled us to raise funds, we also held a Daffodil competition for members children, Easter egg hunt for children and raffle, a Queens jubilee event quiz night and annual show in September. Members were pleased that we are now having show days again and enjoyed the day.

We have also raised funds for a Woo woo composting toilet. Funds raised from: Harpur trust, Gale's trust Wixam tree, Richardsons, SDC construction, Councillor ward fund, gifted and tenants

We reached our target and the new facility is to be installed in October 2022.

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

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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.

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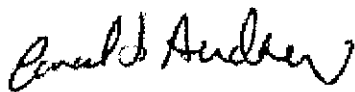
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charity 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 Mrs Victoria Perkins, M.A.A.T.

Director's signature

Date 6.12.2022



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 2022, 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

08/12/2022 .

Mile Road Allotment and Leisure Gardeners Association

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Statement of financial Activities for the year ended 30th September 2021

	Notes	2022	2021
		£	£
INCOMING AND ENDOWMENTS FROM:			
Plot Fees		11959	12404
Grants		9500	0
Donations plots and WOO WOO		1515	1254
Shop		15366	16041
Events		1567	0
Catering		3377	990
Seed orders		1542	1192
Plants		5533	4516
Other		0	0
Bank Interest		7	0
Sum up fees		-177	-68
TOTAL		<u>50188</u>	<u>36330</u>
EXPENDITURE ON:			
Raising funds	3	16317	12835
Charitable activities	4	31565	16232
Other			
TOTAL		<u>47882</u>	<u>29067</u>
NET INCOMING/(EXPENDITURE)		2306	7263
Balance at 1 st October		31588	24,184
BALANCE 30 th SEPTEMBER 2022		33894	31588

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.

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Balance sheet for the year ended 30th September 2022

	Notes	2022	2021
CURRENT ASSETS			
Stocks and work in progress		3582	3497
Debtors			0
Investment			0
Cash at bank and in hand		30312	28091
Amount falling due within one year		0	0
NET CURRENT ASSETS		33894	31588
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>33894</u>	<u>31588</u>
FUNDS OF THE CHARITY			
Unrestricted fund		33894	31588
Restricted fund			
TOTAL CHARITY FUNDS		<u>33894</u>	<u>31588</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 30th September 2021

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30th 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 6.12.2022..... and were signed on its behalf by: Carol J Andrew
Company number 08329257

Mile Road Allotment and Leisure Gardeners Association

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Notes to the Financial Statements for the year ended 30th September 2022

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 1st 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

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Notes to the Financial Statements for the year ended 30th September 2022

TRUSTEES REMUNERATION

Trustees are not remunerated. Trustee can receive reimbursement of expenses for attending meetings which amounting to £nil (2022 £nil).

2	RAISING FUNDS	2022	2021
	Grants	9500	
	Sundry donations	1515	1254
	TOTAL	11015	1254
3	RAISING FUNDS		
	Shop	15366	16041
	Events	1567	0
		16933	16041
4	RESOURCES EXPENDED ON CHARITY'S OBJECTS		
	Key refunds and new keys	677	553
	Utilities - Water	3806	2434
	Utilities - Electricity	491	344
	Telephone	100	100
	Insurance	1342	1027
	Membership	1044	984
	Maintenance	1439	2456
	Projects	15270	2700
	Equipment	996	1244
	Administration	410	641
	Catering	1485	358
	Seed Orders	837	1047
	Plants	1623	1836
	Training	48	24
	Sundries	194	0
	creature control	833	201
	Cleaning Materials / PPE	180	293
	Show vouchers	35	0
	PR & Media	0	0
	TOTAL	30810	16232
5	GOVERNANCE COST	0	0
	Independent Examiners fees	0	0
	TOTAL	0	0

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Notes to the Financial Statements for the year ended 30th September 2022

7 DEBTORS	2022	2021
	£	£
Accrual Investment Income	0	0
Accounts Receivable	0	0
Gift Aid Tax Recoverable	0	0
	<u>TOTAL</u>	<u></u>
	0	0

8 CURRENT LIABILITIES: Amount falling due within one year	2022	2021
	£	£
Accounts Payable	0	0
Independent Examiner	0	0
Other creditors	0	0
	<u>TOTAL</u>	<u></u>
	0	0