

WEYBRIDGE ALLOTMENT HOLDERS' AND GARDENERS' ASSOCIATION (WAHGA)

WAHGA became a CIO on May 22nd, 2020.

*(By shortening the initial financial year, as of 2021 our financial year will be January to December.
The attached accounts include four months and three weeks during which WAHGA was not incorporated)*

Annual report 2020

Charitable objects

THE OBJECTS OF THE CIO ARE:

1) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR ALLOTMENTS IN WEYBRIDGE, SURREY IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THE PUBLIC AT LARGE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

2) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT IN, AND BORDERING, WEYBRIDGE ALLOTMENTS, SURREY IN PARTICULAR THROUGH THE CONSERVATION OF NATURAL RESOURCES, THE IMPROVEMENT OF WILDLIFE DIVERSITY AND PROVIDING OPPORTUNITIES FOR LEARNING ABOUT SUSTAINABLE HORTICULTURE.

How These Objects Were Achieved during this reporting period:

Object 1

Despite the challenges and restrictions posed by the Covid-19 pandemic, WAHGA's Committee was able to build on the association's strengths and move from a position at the start of the year in which there were a significant number of vacant plots, to one in which we had built up a healthy waiting-list and were able to let (and collect rent from) 18 plots which were shown to new tenants in November and December. This was achieved whilst observing all Covid-19 restrictions.

As a result, more local people were able to enjoy the recreational benefits of cultivating an allotment and the new plot-holders included a healthy percentage of families and individuals who were brand new to the world of allotments.

One of WAHGA's core roles was in supporting another charity, Weybridge Land Charity (WLC) – the landlords of the Churchfields Allotments site – via in excess of 1,000 hours of free, voluntary work onsite. This work included monitoring plots for cultivation, organising plot-viewings for potential new tenants, raising Tenancy Agreements for new tenants, and collecting rent on behalf of WLC.

Committee members and volunteers carried out the plot-monitoring exercise in June and July to ensure the majority of plots were in good condition. The process produced, as ever, a degree of chum with those facing physical or time-challenges able to give up all or part of their plots, making way for new plot-holders.

WAHGA was assisted in strengthening its position by the fact that the Churchfields Allotment site was able to remain open throughout the year, even though there were restrictions imposed that prevented our usual calendar and/or social events and work parties.

WAHGA's Committee also took steps to try to ensure that the future of the site as a place used entirely for allotment cultivation and associated activities by preparing a series of proposals suggesting to the landlord, Weybridge Land Charity, various management frameworks, including WAHGA being awarded a medium to long-term lease. We were hoping to conclude talks about a new framework in 2021.

Object 2

Despite the restrictions on gatherings, WAHGA was able to make significant headway in the course of 2020 in the conservation, protection, and improvement of the physical and natural environment in and adjacent to the Churchfields Allotment site.

As the allotments site met Elmbridge Borough Council's specified criteria for greenspaces funding, WAHGA's Wildlife and Biodiversity Officer prepared detailed application documents outlining plans for improving native hedging along the perimeter of the site, the creation of a hazel coppice/orchard and a wildlife/pond plot onsite.

The application for funding had been given WLC's approval and then submitted to EBC in late 2019. The maximum available funding for these projects was awarded by Elmbridge Borough Council's Green Spaces Team in January 2020 and announced to all members in our January newsletter.

Further detailed project documents were prepared for submission to the landlords, Weybridge Land Charity, explaining the plot designs and the subsequent benefits to wildlife and for all allotment holders.

A newly formed group of over 20 wildlife volunteers (WAHGA wildlife team) along with other family and friends spent over 300 hours on site, helping individual members that had already begun clearing overgrown weeds and bramble, planting mixed native hedging round much of the perimeter of the site with the help of the Woodland Trust and The Conservation Volunteers (TCV) which provided many young whips (hedgelets) free of charge.

As well as the hedge planting, new bird and bat boxes were installed in appropriate areas. A start was made on clearing and planting the hazel coppice area/orchard with nut trees. The allocated pond plot site was cleared of weeds, bramble and many years of dumped rubbish then covered over with membrane to suppress new weed growth. All these measures will improve wildlife diversity and WAHGA is exploring ways of involving more local groups, schools and others in educational programmes onsite.

Association Facilities

The WAHGA-constructed compound adjacent to the Curzon Road gate, which is the principal access to the site, contributes to Association objects in at least two ways. First, it houses a range of mowers and strimmers available for hire and equipment such as wheelbarrows, trolleys, and some tools available to borrow for members, adding to their enjoyment of cultivating their plots. Second, it acts as a community hub on Saturday and Sunday mornings, with many allotment gardeners coming in for advice and guidance or just for a chat.

Association Management

WAHGA is managed on a day-by-day basis by a committee, which is elected at the AGM, though the Committee is supported by a wider range of active volunteers.

Declaration:

- The Trustees are satisfied that the association is being managed in accordance with its Objects and with due regard to the Charity Commission's public benefit requirement. Above all, it encourages participation in the cultivation of allotments and in the preservation or enhancement of wildlife and biodiversity onsite, both aspects improving the physical, mental and social well-being of members
- The Trustees are satisfied that the association's management committee continues to manage finances in a responsible manner, spending in line with its Objects.
- The Trustees are satisfied that the accounts are presented on an accruals basis, are audited appropriately, and include sufficient reserves to provide for unexpected costs.

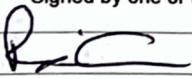
Trustees:

The CIO trustees are: Philip Murphy, Philippa Graeme, James Higgins, Leila Brown, and Lesley Tilling.

	WEYBRIDGE ALLOTMENT HOLDERS AND GARDENERS ASSOCIATION CIO		Charity No	1189633		
			Company No	N/A		
	Annual accounts for the period					
	Period start date	1/1/20	To	Period end date	12/31/20	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income	F01	F02	F03	F04	F05
Income and endowments from:					
Donations and legacies	131	-	-	131	-
Charitable activities	2,600	-	-	2,600	-
Compound activities	10,639	-	-	10,639	-
Greenspaces grant	-	2,774	-	2,774	-
Total	13,370	2,774	-	16,144	-
Expenditure					
Expenditure on:					
Charitable activities	329	-	-	329	-
Compound cost of sales	7,157	-	-	7,157	-
Other compound expenses	263	-	-	263	-
Administrative expense	850	-	-	850	-
Greenspaces expenditure	-	2,774	-	2,774	-
Total	8,599	2,774	-	11,373	-
Net income/(expenditure) before tax for the reporting period	4,771	-	-	4,771	-
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	4,771	-	-	4,771	-
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	4,771	-	-	4,771	-
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	4,771	-	-	4,771	-
Reconciliation of funds:					
Total funds brought forward	26,670	-	-	26,670	-
Total funds carried forward	31,441	-	-	31,441	Prior Year Error

Weybridge Allotment Holders and Gardeners Association CIO				
Section B Balance sheet				
	Unrestricted funds	Restricted income funds	Total this year	Total last year
	£	£	£	£
Fixed assets				
Tangible assets	-	-	-	-
Total fixed assets	-	-	-	-
Current assets				
Stocks	3,553	-	3,553	-
Debtors	-	-	-	-
Cash at bank and in hand	28,223	5,000	33,223	-
Total current assets	31,776	5,000	36,776	-
Creditors: amounts falling due within one year	335	5,000	5,335	-
Net current assets/(liabilities)	31,441	-	31,441	-
Total assets less current liabilities	31,441	-	31,441	-
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	31,441	-	31,441	-
Funds of the Charity				
Endowment funds	-	-	-	-
Restricted income funds	-	-	-	-
Unrestricted funds	-	-	-	-
Revaluation reserve	-	-	-	-
Fair value reserve	-	-	-	-
Total funds	-	-	-	-
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.				
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.				
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.				
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.				
Signed by one or two trustees on behalf of all the trustees	Print Name	Date of approval dd/mm/yyyy		
	Philippa Graham	30/11/2021		
Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy		
		Print name		

Section C		Notes to the accounts	
Note 1 Basis of preparation			
<i>This section should be completed by all charities.</i>			
1.1 Basis of accounting			
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.			
The accounts have been prepared in accordance with:			
• and with*	<input checked="" type="checkbox"/>	the 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 with*	<input type="checkbox"/>	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)	
• and with the Charities Act 2011.			
The charity constitutes a public benefit entity as defined by FRS 102.*			
* -Tick as appropriate			
1.2 Going concern			
<i>If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:</i>			
An explanation as to those factors that support the conclusion that the charity is a going concern;		Not applicable	
Disclosure of any uncertainties that make the going concern assumption doubtful;			
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.			
1.3 Change of accounting policy			
The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.			
Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate	
No*	<input type="checkbox"/>		
Please disclose:			
(i) the nature of the change in accounting policy;		Prepared on an accruals basis, no changes in accounting policy have been made. This is the CIOs first accounting period.	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and		N/A	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.		N/A	
1.4 Changes to accounting estimates			
No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).			
Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate	
No*	<input type="checkbox"/>		

Please disclose:					
(i) the nature of any changes;				N/A	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and					
(iii) where practicable, the effect of the change in one or more future periods.					
1.5 Material prior year errors					
No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).					
Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate			
No*	<input type="checkbox"/>				
Please disclose:					
(i) the nature of the prior period error;				N/A	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and					
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.					

Section C		Notes to the accounts		(cont)		
Note 2	Accounting policies					
<i>This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.</i>						
2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE						
Please provide a description of the nature of each change in accounting policy	N/A					

Section C		Notes to the accounts	(cont)		
Note 2		Accounting policies			
2.2 INCOME					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:				
	• the charity becomes entitled to the resources;		Yes*	No*	N/a*
	• it is more likely than not that the trustees will receive the resources;				
	• the monetary value can be measured with sufficient reliability.		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.		Yes*	No*	N/a*
					✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).		Yes*	No*	N/a*
			✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).		Yes*	No*	N/a*
			✓		
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.		Yes*	No*	N/a*
					✓
Government grants	The charity has received government grants in the reporting period		Yes*	No*	N/a*
					✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.		Yes*	No*	N/a*
					✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.		Yes*	No*	N/a*
					✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.		Yes*	No*	N/a*
					✓
Support costs	The charity has incurred expenditure on support costs.		Yes*	No*	N/a*
					✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		Yes*	No*	N/a*
			✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		Yes*	No*	N/a*
					✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		Yes*	No*	N/a*
			✓		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.		Yes*	No*	N/a*
					✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		Yes*	No*	N/a*
					✓
2.3 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.		Yes*	No*	N/a*
			✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		Yes*	No*	N/a*
					✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		Yes*	No*	N/a*
					✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.		Yes*	No*	N/a*
					✓

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.		Yes*	No*	N/a*
					✓
Redundancy cost	The charity made no redundancy payments during the reporting period.		Yes*	No*	N/a*
					✓
Deferred income	No material item of deferred income has been included in the accounts.		Yes*	No*	N/a*
			✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		Yes*	No*	N/a*
			✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		Yes*	No*	N/a*
					✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		Yes*	No*	N/a*
					✓
2.4 ASSETS					
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least				
	They are valued at cost.		Yes*	No*	N/a*
					✓
	The depreciation rates and methods used are disclosed in note 14.				
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		Yes*	No*	N/a*
			✓		
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes*	No*	N/a*
					✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE					