

WEYBRIDGE ALLOTMENT HOLDERS' AND GARDENERS' ASSOCIATION
(WAHGA)

WAHGA became a CIO on May 22nd, 2020.

Annual report 2021

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 continuing challenges and restrictions posed by the Covid-19 pandemic - particularly in the first three months of 2021 - WAHGA's Committee was able to build on the association's strengths and continue to fill vacant plots. Twenty-three plots were rented between April and August.

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, surveying the site, and scoping a redrawn site-map, 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 May and June to ensure the majority of plots were in good condition. The process produced, as ever, a degree of churn with those facing physical or time-challenges able to give up all or part of their plots, making way for new plot-holders.

As a committee, with the help of other volunteers, we were really pleased with the way in which we improved our processes, produced an accurate, new site-map, and managed tightly the waiting-list that we had built up during the pandemic. When, in September 2021, WLC took over these activities, we knew that they were inheriting a system that was ship-shape and working effectively, balancing the interests of existing plot-holders with the ambitions of new, would-be plot-holders.

Despite the changes to the way in which the site is managed, WAHGA sketched out in 2021 ways in which it will continue to play an important role in the provision of facilities for allotments at Churchfields in the interests of social welfare. These will be both practical and educational.

We have already supported one plot-holder in constructing raised beds so that he and his family can more easily enjoy cultivation onsite.

We have plans to help other plot-holders who need help with suitable equipment, work-party support and mentoring advice from WAHGA members with considerable experience of working allotments. During 2021, we also organized social events at which we aimed to share knowledge and increase plot-holders enjoyment of their life. We are looking imaginatively at ways in which we can add to the mental health benefits that cultivation, exercise and fresh air can bring to plot-holders and members.

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

One activity that we were able to reintroduce to the calendar was the annual plot-judging event. Renowned national allotment figure Jim Buttress acted as judge and had a full timetable on the day with 20 plots put forward for the contest. It gives plot-holders an incentive to reach the highest standards and we hope to continue this tradition, though we may make some changes to the format of the competition.

One of the key means of strengthening the sense of community across Churchfields' Allotments has been *via* the WAHGA shop, which not only provides seeds and other products at discounted prices and offers the opportunity to borrow equipment; it also serves as something of an allotment 'hub' where members come for a chat or to ask for gardening tips and advice. The fact that it is staffed entirely by volunteers adds to the community spirit that is engendered. The shop has been run by WAHGA since 1968 and it has been our central revenue stream.

In 2021, WLC requested that the shop be closed. WAHGA did not accept the reasons for closure and has been encouraged by many plot-holders to continue to fight to keep the shop open.

Object 2

WAHGA was able to make headway in the course of 2021 in the conservation, protection, and improvement of the physical and natural environment in and adjacent to the Churchfields Allotment site. Particular focus areas were improved soil, increased yields, and a reduction in pests as a result of a healthy balanced ecosystem. Attraction of pollinators was and will remain a key objective.

Given the continued need for social distancing, regular informative member newsletters, use of social media and one-on-one learning activities were the main vehicles for these focus areas

In the course of 2020, the allotments site had met Elmbridge Borough Council's specified criteria for greenspaces funding and, in 2021, member volunteers (including the WAHGA wildlife team) along with other family and friends continued to maintain and add to the native hedging planted in 2019/2020.

New nest boxes were added and plot-holders installed reptile mats to provide protection in particular to our slow worm colony.

Much progress was made in preparing and managing a hazel coppice area/orchard on a plot in the shadow of St James' Church's steeple. Within two years the hazel will produce an edible crop, staggered cutting (coppicing) will provide pea sticks and bean poles for plot holders. Native bulbs were planted to help increase the diversity of pollinators.

Multiple sightings of rare and interesting flora and fauna were recorded with the Surrey Biodiversity Information Centre (SBIC), with a view to conserving Churchfields' existing protected habitat and enhancing biodiversity across site.

Prior to the shift to WLC management of the site in September, volunteers carried out multiple rubbish clearing activities around the large site-perimeter. Recycling activities were stepped up so that plastic items in particular could be reused and re-homed amongst plot-holders.

WAHGA was able to start a programme of supporting school students in pursuit of their Duke of Edinburgh awards with the first youngsters onsite. We hope to be able to offer practical experience to more DoE students in forthcoming years.

Association Facilities

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

Membership of WAHGA stood at 320 at the end of 2021

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	1/1/21	To	Period end date	12/31/21	

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

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income					
Income and endowments from:					
Donations and legacies	-			-	131
Charitable activities	560			560	2,600
Compound activities	9,551			9,551	10,639
Greenspaces grant		2,226		2,226	2,774
Total	10,111	2,226	-	12,337	16,144
Expenditure					
Expenditure on:					
Charitable activities	1,173			1,173	329
Compound cost of sales	7,413			7,413	7,157
Other compound expenses	152			152	263
Administrative expense	1,021			1,021	850
Depreciation	457			457	-
Greenspaces expenditure		2,226		2,226	2,774
Total	10,216	2,226	-	12,442	11,373
Net income/(expenditure) before tax for the reporting period	- 105	-	-	- 105	4,771
Reconciliation of funds:					
Total funds brought forward	31,441	-	-	31,441	26,670
Total funds carried forward	31,336	-	-	31,336	31,441

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets				
Tangible assets	457	-	457	-
Total fixed assets	457	-	457	-
Current assets				
Stocks	3,432		3,432	3,553
Debtors			-	-
Cash at bank and in hand	27,447	6,626	34,073	33,223
Total current assets	30,879	6,626	37,505	36,776
Creditors: amounts falling due within one year - Greenspaces Grant		6,626	6,626	5,335
Net current assets/(liabilities)	30,879	-	30,879	31,441
Total assets less current liabilities	31,336	-	31,336	31,441
Creditors: amounts falling due after one year	-	-	-	-
Provisions for liabilities	-	-	-	-
Total net assets or liabilities	31,336	-	31,336	31,441
Funds of the Charity				
Endowment funds	-		-	-
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

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

This section should be completed by all charities.

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* | <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">✓</div> | 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* | <div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div> | 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

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:

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*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Prepared on an accruals basis, no changes in accounting policy have been made.
(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;				
	• it is more likely than not that the trustees will receive the resources;			Yes*	No*
	• 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*
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*
				✓	
	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*
				✓	
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*
Government grants	The charity has received government grants in the reporting period			Yes*	No*
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*
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*
	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*
Support costs	The charity has incurred expenditure on support costs.			Yes*	No*
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*
				✓	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			Yes*	No*
	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*
				✓	
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*
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*
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*
				✓	
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*
	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*

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*
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*
Redundancy cost	The charity made no redundancy payments during the reporting period.				Yes*	No*
Deferred income	No material item of deferred income has been included in the accounts.				Yes*	No*
					✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts				Yes*	No*
					✓	
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*
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*
2.4 ASSETS					Yes*	No*
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*
					✓	
	The depreciation rates and methods used are disclosed in note 3.					
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*
					✓	
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*
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	N/A					

N/a*			
N/a*			
✓			
N/a*			
N/a*			
N/a*			
✓			
N/a*			
✓			
N/a*			
✓			
N/a*			
✓			
N/a*			
✓			
N/a*			
✓			
N/a*			
✓			
N/a*			
N/a*			
✓			
N/a*			
✓			
N/a*			
N/a*			
✓			
N/a*			

✓			
N/a*			
✓			
N/a*			
✓			
N/a*			
✓			
N/a*			
N/a*			
N/a*			
✓			
N/a*			
✓			
N/a*			
N/a*			
N/a*			
N/a*			
✓			

Note 3**Fixed Assets**

Fixed assets which have a useful life greater than one year are capitalised using purchase cost and the cost is spread across the useful life. As allotment tools and equipment usage is seasonal, a full year of depreciation will be charged in the year of purchase providing the purchase is prior to August (i.e. before the end of the allotment season). Tools & Equipment are depreciated over two allotment seasons.

	Tools & Equipment	Total
Opening Balance	-	-
Purchases	915	915
Closing Balance	915	915
Opening Depreciation	-	-
Depreciation Charge	457	457
Closing Depreciation	457	457
Opening Net	-	-
Closing Net	458	458