

WALTON ALLOTMENT ASSOCIATION CIO

England & Wales · Charity number 1196859

Details

Other names WALTON ALLOTMENT ASSOCIATION ASSOCIATION

Status Registered

Legal form CIO

Registered 2021-12-01

Register [View on the Charity Commission register](#)

Contact

Address Walton Allotment Association
Charities House
2 The Quintet
Churchfield Road
Walton-On-Thames

Phone 01932220242

Email info@waltonallotmentassociation.com

Activities

Objects: 1/ PROVIDE FACILITIES, IN THE INTERESTS OF SOCIAL WELFARE AND THE PROMOTION OF HEALTH FOR ALLOTMENTS IN ELMBRIDGE, SURREY, TO INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES 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 ALLOTMENTS, IN PARTICULAR THROUGH THE CONSERVATION OF NATURAL RESOURCES, THE IMPROVEMENT OF WILDLIFE DIVERSITY AND PROVIDING OPPORTUNITIES FOR LEARNING ABOUT SUSTAINABLE HORTICULTURE.

Activities: Management of Allotments in Walton on Thames and district in the interests of social welfare for recreation/leisure time with the object of improving their conditions of life.To promote for the benefit of the public, the conservation, protection and improvement of the environment around the allotments, especially through the conservation of natural resources, wildlife diversity and learning.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£22,829	£16,399	-	-
2023-09-30	£40,613	£42,971	-	-
2022-12-31	£13,626	£1,628	-	-

Trustees

Name	Role	Appointed
Andre Harold Thomas Jackson		2021-12-01
Caryl Regnault		2023-03-06
Chas Loze		2023-03-06
Ilona Paula Peter		2025-06-02
Jillian Claire Skinner		2021-12-01
Richard Andrew Hugh Watkins		2024-08-19
Terry Malachi Patrick Cairns		2025-06-25
William George Taylor		2021-12-01

WALTON ALLOTMENT ASSOCIATION CIO

England & Wales - Charity number 1196859

Accounts

Charity registration number 1196859

WALTON ALLOTMENT ASSOCIATION CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

WALTON ALLOTMENT ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Richard Hugh Watkins Caryl Regnault Chas Lozc Andre Thomas Jackson Jillian Skinner William Taylor	(Appointed 19 August 2024)
Charity number	1196859	
Registered office	2 The Quintet Churchfield Road Walton on Thames Surrey United Kingdom KT12 2TZ	
Accountants	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

WALTON ALLOTMENT ASSOCIATION CIO

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WALTON ALLOTMENT ASSOCIATION CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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 January 2019).

Objectives and activities

The primary purpose of the charity is the management of allotments in Walton on Thames and District in the interests of social welfare for residents of the District, with specific regard to recreation/leisure time with the objective of improving their condition and enjoyment of life.

The secondary purpose is to promote for the benefit of the public, the conservation, protection and improvement of the environment around the allotments, especially through the conservation of natural resources, wildlife diversity and learning.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities

The main activities of the charity are to:

- manage the relationship with the landlord of the allotment sites, the Walton Charity (Registration number 1185959)
- collect and manage the tenant fees
- pay the operating expenses of the allotment sites
- hold elections for the representatives of the four sites
- raise funds through grant applications in collaboration with Walton Charity
- administer the disbursement of grant funds to approved projects in accordance with the requirements of the grant issuers

The charity does not make any grants and there is no policy on grant making.

Achievements and performance

The Trustees have reflected on a year of growth, community engagement, and the invaluable contribution of our volunteers in supporting our four allotment sites across the Walton on Thames district.

Allotments provide far more than just a place to grow vegetables - they offer a sanctuary for well-being, learning, and social connection. Our sites encourage individuals and families to engage with nature, develop gardening skills, and forge friendships with fellow plot holders. In addition, allotments contribute to local sustainability by reducing food miles, encouraging biodiversity, and creating green spaces that benefit the environment.

The physical and mental health benefits of gardening have been well-documented, and we are proud that our sites continue to offer a peaceful refuge where members can escape the stress of daily life, connect with others, and contribute to a healthier, greener community.

WALTON ALLOTMENT ASSOCIATION CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

We have continued with initiatives to make our allotments more inclusive, providing opportunities for people of all ages and abilities to engage with nature and enjoy the benefits of growing food and flowers. This year, thanks to the dedication of volunteers and the generosity of donors, we have successfully completed several projects aimed at improving our allotment sites.

- Site Teams have focused on getting to know tenants, helping those who have difficulty in maintaining their plots to either resume active cultivation or terminate their tenancies to accommodate prospective tenants on the waiting lists.
- Added water butts and guttering to suitable sheds for 16 tenants across the four sites, with the materials and labour donated by Walton Charities.
- Made new plot numbering stakes using recycled wooden pallets, to make it easier for the Site Teams to identify plots and for new tenants to find their plots.
- The Rydens Road Site Team completed the Wildlife Pond project, crowdfunded by tenants with further donations from British Airways, Waitrose, World of Water, Otter Nursery and Squires Garden Centre.
- A large area of the Rydens Road site was converted into a new plot, a community fruit orchard, and a tenants' gathering area under a pergola. Sponsorship was obtained from the National Garden Scheme through their community garden grant, Surrey County Council, Woodlands Trust, RHS Wisley, Squires Garden Centre and a donation from a local resident.

None of this would be possible without the dedication and hard work of our volunteers. We extend our deepest gratitude to our Administrator who oversees the annual tenant billing process and manages the WAA inbox, handling much of the day-to-day operations around ensuring that messages are sent to tenants and the new applications and waiting lists are kept updated.

We would also like to express our heartfelt thanks to our Site Representatives, whose daily efforts in supporting plot holders, maintaining facilities, and fostering a welcoming environment make our sites the special places they are. Your passion and dedication ensure that our allotments remain a source of joy, pride, connection, and productivity for so many individuals and families.

On behalf of the Trustees and the entire community, we extend our deepest appreciation to everyone who has contributed to the success of our allotments. Together, we nurture not only the land but also the spirit of community and cooperation that defines our association.

Looking ahead, we remain committed to strengthening our Association, exploring ways to expand engagement, and supporting initiatives that enhance the long-term sustainability of our allotment sites to ensure that our sites remain accessible and beneficial to all.

Financial review

During the period the charity had income resources of £22,829 (2023 £40,613) and a total expenditure of £16,399 (2023 £42,971) resulting in net surplus of £6,430 (2023 deficit £2,358).

At the end of the financial year, the charity holds reserves of £16,070 (2023: £9,640), reflecting a stable of the period financial position. These reserves provide a safety net for future operational needs and unexpected expenses, ensuring the charity's continued ability to manage its four allotment sites effectively.

The Trustees remain committed to balancing the charity's income and expenditure, allowing for sustained community impact while maintaining prudent financial management for long-term stability.

WALTON ALLOTMENT ASSOCIATION CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Reserves policy

The Charity's policy for holding reserves is to cover operational expenses, the largest of which is for piped municipal water, which consumes the bulk of income under the current cost-sharing arrangement with Walton Charity. This percentage will increase as Walton Charity gradually withdraws financial support for WAA, and in 2026 the Association will be responsible for 100% of the water bill.

In the 2024 Financial Year, the charity's sources of funds were:

- Plot fees, which are charged annually at a rate dependent on plot size and site. The Trustees note that the WAA plot fees are some of the lowest in the country, at £50 per-annum for a full plot. The average annual allotment fee in the United Kingdom typically ranges from £30 to £150, depending on factors such as the location, size of the plot, and the facilities provided.
- A grant for the creation of a pond at Rydens Road allotment site, completed in this financial year.
- A grant for the Rydens road community garden project
- A grant for the Burhill allotment site

There is no investment policy.

The principal risk facing the charity is a shock increase in water expenses. As the meter readings, estimates and forecasts provided by Castle Water are inconsistent and unreliable, the Trustees believe that it is prudent to hold higher reserves in case a full and proper meter reading for each of the 4 sites is obtained and proves to be higher than the forecasts.

Structure, governance and management

The charity operates under a Trust Deed that outlines the terms and conditions for the charity's operations. It defines the roles and responsibilities of the trustees, the financial assets held in the trust, and the beneficiaries who will benefit from the trust. It specifies how the allotment site assets leased from Walton Charity are to be managed and used, providing a clear framework for the trustees to follow and to ensure the proper handling of the allotment sites according to the wishes of Walton Charity.

WAA is constituted as a Charity CIO (Charitable Incorporated Organisation), providing the charity with incorporated status so that it can enter into contracts, hold assets, and employ staff in its own name. This structure offers limited liability protection for trustees, ensuring they are not personally liable for the charity's debts, as long as they act within the law and their duties.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Richard Hugh Watkins

(Appointed 19 August 2024)

Caryl Regnault

Chas Loze

Andre Thomas Jackson

Jillian Skinner

William Taylor

WALTON ALLOTMENT ASSOCIATION CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Recruitment and appointment of trustees

When a Trustee role is vacant, the vacancy is advertised to all plot holders to invite those who are interested in the role to apply. Potential candidates are asked to provide their CV and a short statement of why they wish to be a trustee. Candidates are reviewed by the Trustees, and shortlisted ones are contacted for an interview by 2 or more Trustees. Where possible, interviews are held in person. When not possible, interviews are over a virtual meeting platform. Candidate suitability is discussed, and a consensus decision is made on the best candidate to fill the vacant role.

There were two Trustee vacancies in the 2024 Financial Year under consideration for this report. Nominations were received and the Association interviewed and appointed Richard Watkins and Adam Bradbury in August 2024. Adam Bradbury resigned in February 2025 for personal reasons, and we are grateful to have received his advice and guidance for 6 months.

For the 2024 Financial Year, the Trustees shared an administrative assistant with Walton Charity. This is provided as a complimentary service by Walton Charity.

The organisational structure of the charity is:

Chair: Jillian Skinner

Treasurer: Vacant (was Derek Williamson)

Administration: Sarah Wenban

Other Trustees: advice, voting as applicable

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

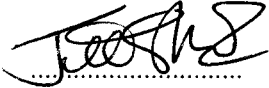
The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

WALTON ALLOTMENT ASSOCIATION CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees report was approved by the Board of Trustees.



Jillian Skinner
Chairman of Trustees

Date: 2/6/25

WALTON ALLOTMENT ASSOCIATION CIO

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WALTON ALLOTMENT ASSOCIATION CIO FOR THE YEAR ENDED 30 SEPTEMBER 2024

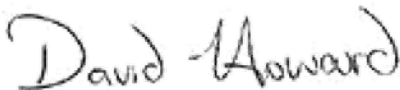
In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Walton Allotment Association CIO for the year ended 30 September 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter dated 29/04/2025. Our work has been undertaken solely to prepare for your approval the financial statements of Walton Allotment Association CIO and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Walton Allotment Association CIO and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that Walton Allotment Association CIO has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Walton Allotment Association CIO. You consider that Walton Allotment Association CIO is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Walton Allotment Association CIO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



David Howard

Chartered Accountants

02/06/2025

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

WALTON ALLOTMENT ASSOCIATION CIO

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	-	6,456	6,456	28,074
Charitable activities	4	16,373	-	16,373	12,539
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		16,373	6,456	22,829	40,613
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	5	11,706	4,693	16,399	42,971
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds					
		4,667	1,763	6,430	(2,358)
Fund balances at 1 October 2023		9,640	-	9,640	11,998
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 30 September 2024		14,307	1,763	16,070	9,640
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

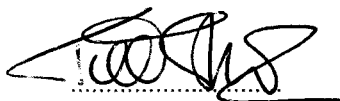
WALTON ALLOTMENT ASSOCIATION CIO

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	-		2,289	
Cash at bank and in hand		25,538		15,634	
		<u>25,538</u>		<u>17,923</u>	
Creditors: amounts falling due within one year	11	(9,468)		(8,283)	
Net current assets			16,070		9,640
			<u>16,070</u>		<u>9,640</u>
Income funds					
Restricted funds	12		1,763		-
Unrestricted funds	13	14,307		9,640	
		<u>14,307</u>		<u>9,640</u>	
			14,307		9,640
			<u>16,070</u>		<u>9,640</u>

The financial statements were approved by the Trustees on 2/6/25



Jillian Skinner
Trustee

WALTON ALLOTMENT ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

The charity operates under a Trust Deed that outlines the terms and conditions for the charity's operations. It defines the roles and responsibilities of the trustees, the financial assets held in the trust, and the beneficiaries who will benefit from the trust. It specifies how the allotment site assets leased from Walton Charity are to be managed and used, providing a clear framework for the trustees to follow and to ensure the proper handling of the allotment sites according to the wishes of Walton Charity.

WAA is constituted as a Charity CIO (Charitable Incorporated Organisation), providing the charity with incorporated status so that it can enter into contracts, hold assets, and employ staff in its own name. This structure offers limited liability protection for trustees, ensuring they are not personally liable for the charity's debts, as long as they act within the law and their duties.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

WALTON ALLOTMENT ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WALTON ALLOTMENT ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WALTON ALLOTMENT ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Grant income

	Restricted funds	Total	Total
	2024 £	2024 £	2023 £
Grants	6,456	6,456	28,074

4 Charitable activities

	2024 £	2023 £
Plot fees	16,373	12,539

5 Charitable activities

	2024 £	2023 £
Project costs	8,177	30,481
Water and rates	4,186	7,242
Water butts and gutters	-	1,980
Keys	-	347
Starter plots	-	134
	<u>12,363</u>	<u>40,184</u>
Share of support costs (see note 6)	1,823	2,479
Share of governance costs (see note 6)	2,213	308
	<u>16,399</u>	<u>42,971</u>
Analysis by fund		
Unrestricted funds	11,706	42,971
Restricted funds	4,693	-
	<u>16,399</u>	<u>42,971</u>

WALTON ALLOTMENT ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

6 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Insurance	80	-	80	75
Travel and subsistence	-	-	-	30
Repair and maintenance	181	-	181	1,457
Subscriptions	45	-	45	55
Consultancy	-	-	-	480
Management	-	-	-	382
Office/General Administrative Expenses	1,517	-	1,517	-
AGM cost	-	353	353	308
Accountancy fee	-	1,860	1,860	-
	<u>1,823</u>	<u>2,213</u>	<u>4,036</u>	<u>2,787</u>
Analysed between Charitable activities	<u>1,823</u>	<u>2,213</u>	<u>4,036</u>	<u>2,787</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

WALTON ALLOTMENT ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

10 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	-	2,289
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	853
Accruals and deferred income	9,468	7,430
	<u> </u>	<u> </u>
	<u>9,468</u>	<u>8,283</u>

12 Restricted funds

Restricted Funds are when a grant is given by an external source for a specific purpose. This means that the money cannot be utilized for any other purpose. The recipient of the grant is responsible for tracking costs and reporting to the Treasurer:

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 October 2023	Incoming resources	Resources expended	Transfers	Balance at 30 September 2024
	£	£	£	£	£	£
Rydens Road Community Garden Project	-	-	1,242	(1,493)	729	478
Jubilee Wildlife Pond	-	-	323	-	162	485
Grant Burhill	-	-	4,000	(3,200)	-	800
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	-	5,565	(4,693)	891	1,763
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Rydens Road Community Garden Project : Funding granted by National Garden Scheme to create a community fruit orchard and tenants' gathering area for social events. Additional sponsorship was obtained from Surrey County Council, Woodlands Trust, RHS Wisley, Squires Garden Centre.

Jubilee Wildlife Pond: It is partially funded through the British Airways charity scheme, the Wildlife Pond project was completed in this financial year. Further donations were raised through Waitrose, World of Water, Otter Nursery and Squires Garden Centre.

Grant Burhill: Grant provided by Surrey County Council for the Burhill allotment site for clearance at front boundary.

WALTON ALLOTMENT ASSOCIATION CIO
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024

13 Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

	Movement in funds		Movement in funds				
Balance at 1 October 2022	Incoming resources	Resources expended	Balance at 1 October 2023	Incoming resources	Resources expended	Transfers	Balance at 30 September 2024
£	£	£	£	£	£	£	£
11,998	40,613	(42,971)	9,640	16,373	(10,815)	(891)	14,307
11,998	40,613	(42,971)	9,640	16,373	(10,815)	(891)	14,307
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WALTON ALLOTMENT ASSOCIATION CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fund balances at 30 September 2024 are represented by:				
Current assets/(liabilities)	16,070	-	16,070	9,640
	<u>16,070</u>	<u>-</u>	<u>16,070</u>	<u>9,640</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

16 Outstanding Guarantees Given by the Charity

There were no guarantees given by the charity during the year.

17 Outstanding Debt

There is no outstanding debt at the end of the year which is subject to a charge on the Charity's assets.

WALTON ALLOTMENT ASSOCIATION CIO

England & Wales - Charity number 1196859

Accounts

Registered number
1196859

Walton Allotment Association CIO

Report and Accounts

30 September 2023

Walton Allotment Association CIO
Registered number: 1196859
Trustees Report

The trustees present their report and accounts for the year ended 30 September 2023.

Principal activities

The company's principal activity during the year was that of managing Allotment sites

Trustees

The following persons served as trustees during the year:

Terence Ferguson (Chairman)
Derek Williamson
William Taylor
Andre Jackson
Jillian Skinner
Vesela Dracheva
Chas Loze
Caryl Regnault
Vesala Ivanova Dracheva

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 24 April 2024 and signed on its behalf.

Derek Williamson
Director

Walton Allotment Association CIO
Registered number: 1196859
Balance Sheet
as at 30 September 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		17,923	11,998
Creditors: amounts falling due within one year	3	(8,283)	-
Net current assets		<u>9,640</u>	<u>11,998</u>
Net assets		<u>9,640</u>	<u>11,998</u>
Capital and reserves			
Reserves		9,640	11,998
Charities' funds		<u>9,640</u>	<u>11,998</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Derek Williamson
Trustee
Approved by the board on 24 April 2024

**Walton Allotment Association CIO
Statement of Changes in Reserves
for the year ended 30 September 2023**

	Income and expense account £	Total £
At 1 December 2021	-	-
Profit for the period	11,998	11,998
At 30 September 2022	<u>11,998</u>	<u>11,998</u>
At 1 October 2022	11,998	11,998
Loss for the financial year	(2,358)	(2,358)
At 30 September 2023	<u>9,640</u>	<u>9,640</u>

Walton Allotment Association CIO
Notes to the Accounts
for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

2 Employees

	2023 Number	2022 Number
Average number of persons employed by the company	1	1

3 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	853	-
Other creditors	7,430	-
	8,283	-

4 Other information

Walton Allotment Association CIO is a private company and incorporated in England. Its registered office is:

C/O WALTON ON THAMES CHAR
CHARITIES HOUSE, 2 THE QUIN
CHURCHFIELD ROAD
WALTON-ON-THAMES
KT12 2TZ

Walton Allotment Association CIO
Detailed income and expense account
for the year ended 30 September 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Sales	40,613	13,626
Cost of sales	(40,184)	(272)
Gross surplus	429	13,354
Administrative expenses	(2,787)	(1,356)
Operating (loss)/surplus	(2,358)	11,998
(Loss)/surplus	<u>(2,358)</u>	<u>11,998</u>

Walton Allotment Association CIO
Detailed income and expense account
for the year ended 30 September 2023

This schedule does not form part of the statutory accounts

	2023	2022
	£	£
Sales		
Sales	40,613	13,626
	<hr/>	<hr/>
Cost of sales		
Project costs	30,481	-
Water	7,242	-
Water Butts and Gutters	1,980	-
Keys	347	272
Starter plots	134	-
	<hr/>	<hr/>
	40,184	272
Administrative expenses		
Employee costs:		
Travel and subsistence	30	10
	<hr/>	<hr/>
	30	10
General administrative expenses:		
Subscriptions	55	-
Insurance	75	-
AGM Costs	308	-
Repairs and maintenance	1,457	1,346
	<hr/>	<hr/>
	1,895	1,346
Legal and professional costs:		
Consultancy fees	480	-
Management fees	382	-
	<hr/>	<hr/>
	862	-
	<hr/>	<hr/>
	2,787	1,356



Trustees' Annual Report for the period

From 01/01/2023 to 30/09/2023

Charity name: Walton Allotment Association CIO

Charity registration number: 1196859

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The primary purpose of the charity is the management of allotments in Walton on Thames and District in the interests of social welfare for residents of the District, with specific regard to recreation/leisure time with the objective of improving their condition and enjoyment of life.</p> <p>The secondary purpose is to promote for the benefit of the public, the conservation, protection and improvement of the environment around the allotments, especially through the conservation of natural resources, wildlife diversity and learning.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The main activities of the charity are to:</p> <ul style="list-style-type: none">● manage the relationship with the landlord of the allotment sites, the Walton Charity (Registration number 1185959)● collect and manage the tenant fees● pay the operating expenses of the allotment sites● hold elections for the representatives of the four sites● raise funds through grant applications in collaboration with Walton Charity● administer the disbursement of grant funds to approved projects in accordance with the requirements of the grant issuers
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The charity does not make any grants and there is no policy on grant making.
Contribution made by volunteers	Para 1.38	The Trustees would like to express our heartfelt gratitude to all the volunteer Site Representatives who dedicate their time and energy to maintaining our allotment sites. Their hard work and commitment help create vibrant, thriving spaces for the local Allotment community to enjoy.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity, which manages four thriving allotment sites, has progressed in its aims to improve community well-being and environmental sustainability.</p> <p>Over the 2023 Financial Year, it has successfully expanded the number of available plots at each site, providing more local residents with plots to grow their own food. Better management of unworked plots has reduced waiting lists for each site and led to more productive sites overall.</p> <p>With the help of the dedicated volunteer Site Representatives, the charity has:</p> <ul style="list-style-type: none">● enhanced the Rydens Road site, through sourcing and disbursing funds for the pond project● improved accessibility at the Terrace Road site through resurfacing the through-road● removed debris and rubbish from sites● installed guttering to eligible sheds and provided several water butts to plots at all 4 allotment sites to capture rainwater and reduce reliance on municipal piped water <p>Through its efforts, the charity has built stronger community connections, promoted healthy living, and contributed to a greener, more sustainable future.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The charity Trustees set the objective of building financial reserves to pay the charity's share of the annual water bill, as set out in agreement with Walton Charity.
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		<p>The aim is for WAA to be responsible for 100% of the bill by April 2026.</p> <p>The estimates are complicated by inconsistent readings of water meters by Castle Water Limited, the business water retailer. For some sites, water meters are broken or missing and we have not been able to obtain accurate figures on water usage.</p> <p>The charity's share of the water bill for FY 2023 is £7,242. Water is the single largest expense of the Charity, making it all the more important for sites to consider all ways that piped water usage can be reduced.</p>
Performance of fundraising activities against objectives set	Para 1.41	Not applicable
Investment performance against objectives	Para 1.41	Not applicable
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>At the end of the financial year, the charity holds reserves of £9,640, reflecting a stable financial position. These reserves provide a safety net for future operational needs and unexpected expenses, ensuring the charity's continued ability to manage its four allotment sites effectively.</p> <p>The Trustees remain committed to balancing the charity's income and expenditure, allowing for sustained community impact while maintaining prudent financial management for long-term stability.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Charity's policy for holding reserves is to cover operational expenses, the largest of which is for piped municipal water, which consumes the bulk of income under the current cost-sharing arrangement with Walton Charity. This percentage will increase as Walton Charity gradually withdraws financial support for WAA, and in 2026 water expenses are expected to account for 70% of the annual operating budget of the charity.
Amount of reserves held	Para 1.22	£9,640
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>In the 2023 Financial Year, the charity's sources of funds were:</p> <ul style="list-style-type: none"> Plot fees are charged annually at a rate dependent on plot size and site. The Trustees note that the WAA plot fees are some of the lowest in the country, at £50 per annum for a full plot. The average annual allotment fee in the United Kingdom typically ranges from £30 to £150, depending on factors such as the location, size of the plot, and the facilities provided. Plot fees provide revenue of £14,500 per annum. A grant for the creation of a pond at Rydens Road allotment site A grant to improve the access road at the Terrace Road site Less than £200 was received as donations or incidental fund raising at the individual sites.
--	-----------	--

Investment policy and objectives including any social investment policy adopted	Para 1.46	There is no investment policy.
A description of the principal risks facing the charity	Para 1.46	The principal risk facing the charity is a shock increase in water expenses. As the meter readings, estimates and forecasts provided by Castle Water are inconsistent and unreliable, the Trustees believe that it is prudent to hold higher reserves in case a full and proper meter reading for each of the 4 sites is obtained and proves to be higher than the forecasts.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	The charity operates under a Trust Deed that outlines the terms and conditions for the charity's operations. It defines the roles and responsibilities of the trustees, the financial assets held in the trust, and the beneficiaries who will benefit from the trust. It specifies how the allotment site assets leased from Walton Charity are to be managed and used, providing a clear framework for the trustees to follow and to ensure the proper handling of the allotment sites according to the wishes of Walton Charity.
How is the charity constituted?	Para 1.25	WAA is constituted as a Charity CIO (Charitable Incorporated Organisation), providing the charity with incorporated status so that it can enter into contracts, hold assets, and employ staff in its own name. This structure offers limited liability protection for trustees, ensuring they are not personally liable for the charity's debts, as long as they act within the law and their duties.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	When a Trustee role is vacant, the vacancy is advertised to all plot holders to invite those who are interested in the role to apply. Potential candidates are asked to provide their CV and a short statement of why they wish to be a trustee. Candidates are reviewed by the Trustees, and shortlisted ones are contacted for an interview by 2 or more Trustees. Where possible, interviews are held in person. When not possible, interviews are over a virtual meeting platform. Candidate suitability is discussed and a consensus decision is made on the best candidate to fill the vacant role.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	There were no Trustee vacancies in the 2023 Financial Year under consideration for this report.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	For the 2023 Financial Year, the Trustees shared an administrative assistant with Walton Charity. This is provided as a complimentary service by Walton Charity. The organisational structure of the charity is: Chair: Terry Ferguson Treasurer: Derek Williamson Administration: Walton Charity Other Trustees: advice, voting as applicable

Relationship with any related parties	Para 1.51	Not applicable.
Other		

Reference and Administrative details

Charity name	Walton Allotment Association CIO
Other name the charity uses	(informally) WAA
Registered charity number	1196859
Charity's principal address	Charities House 1&2 The Quintet, Churchfield Road Walton on Thames KT12 2TZ

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

	Type of adviser	Name	Address
	Name of chief executive or names of senior staff members (Optional information)		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

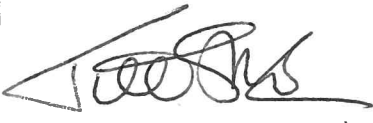
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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	C Regnauld
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Full name(s)

JILLIAN SKINNER	CARYL REGNAULD
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Position (eg
Secretary, Chair,
etc)

Chair	Secretary
-------	-----------

Date

28/10/24	28/10/2024
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WALTON ALLOTMENT ASSOCIATION CIO

England & Wales - Charity number 1196859

Accounts

Registered number
1196859

Walton Allotment Association CIO

Report and Accounts

30 September 2022

Walton Allotment Association CIO
Registered number: 1196859
Trustees Report

The trustees present their report and accounts for the period ended 30 September 2022.

Principal activities

The company's principal activity during the year continued to be ...

Trustees

The following persons served as trustees during the period:

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 0 January 1900 and signed on its behalf.

Derek Williamson
Director

Walton Allotment Association CIO

Registered number: 1196859

Balance Sheet

as at 30 September 2022

	Notes	2022 £
Current assets		
Cash at bank and in hand	11,998	
Net current assets	<hr/>	11,998
Net assets		<hr/> <u>11,998</u>
Capital and reserves		
Reserves		11,998
Charities' funds		<hr/> <u>11,998</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Derek Williamson
Trustee

Approved by the board on 0 January 1900

**Walton Allotment Association CIO
Statement of Changes in Reserves
for the period from 1 December 2021 to 30 September 2022**

	Income and expense account £	Total £
At 1 December 2021	-	-
Surplus for the period	11,998	11,998
At 30 September 2022	<u>11,998</u>	<u>11,998</u>

Walton Allotment Association CIO
Notes to the Accounts
for the period from 1 December 2021 to 30 September 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

2 Employees

**2022
Number**

Average number of persons employed by the company

1

3 Other information

Walton Allotment Association CIO is a private company and incorporated in England. Its registered office is:

C/O WALTON ON THAMES CHARITIES HOUSE, 2 THE QUIN
CHURCHFIELD ROAD
WALTON-ON-THAMES
KT12 2TZ

Walton Allotment Association CIO
Detailed income and expense account
for the period from 1 December 2021 to 30 September 2022
This schedule does not form part of the statutory accounts

	2022
	£
Sales	13,626
Cost of sales	(272)
Gross surplus	<hr/> 13,354
Administrative expenses	(1,356)
Operating surplus	<hr/> 11,998
Surplus	<hr/> <hr/> 11,998

Walton Allotment Association CIO
Detailed income and expense account
for the period from 1 December 2021 to 30 September 2022
This schedule does not form part of the statutory accounts

	2022
	£
Sales	
Sales	<u>13,626</u>
Cost of sales	
Keys	<u>272</u>
Administrative expenses	
Employee costs:	
Travel and subsistence	<u>10</u>
	<u>10</u>
General administrative expenses:	
Repairs and maintenance	<u>1,346</u>
	<u>1,346</u>
	<u>1,356</u>