

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
GREEN ALLOTMENTS

Peter Jarman LLP
trading as
Peter Jarman & Company
St James' Hall
Mill Road
Lancing
West Sussex
BN15 0PT

GREEN ALLOTMENTS

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GREEN ALLOTMENTS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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

Objectives and aims

Green Allotments aims to increase the provision of allotments in areas where there are shortages in the UK. We aim to buy land to support local communities in running their own allotment sites, working collaboratively with organisations such as the National Allotment Society and local councils.

Significant activities

We have been building relationships within the sector and have identified some potential allotment sites to buy. Since the year end, we have purchased a site near Newcastle.

A team of volunteers has been built up, and they have launched a successful website, Instagram, and newsletter. We have built relationships with donors and potential new donors.

FUTURE PLANS

We plan to buy a few allotment sites to demonstrate that the model will work - of finding suitable pieces of land, buying them, and working with local people to create new allotment sites.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1200535

Principal address

29 Burbage Road
London
SE24 9HB

Trustees

A T Hanton Chair
E H Lamb Trustee
H Boome (appointed 1.4.24)

Independent Examiner

Peter Jarman FCCA
Peter Jarman LLP
trading as
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

Approved by order of the board of trustees on and signed on its behalf by:

.....
A T Hanton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GREEN ALLOTMENTS**

Independent examiner's report to the trustees of Green Allotments

I report to the charity trustees on my examination of the accounts of Green Allotments (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Jarman FCCA

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Date:

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		Year Ended 31.12.24 Unrestricted fund £	Period 30.9.22 to 31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		52,663	13,516
Other income		3,234	-
Total		55,897	13,516
 EXPENDITURE ON			
Charitable activities			
Consultancy fees		12,144	-
Wages		31,018	-
Social security		3,234	-
Pensions		755	-
Other		3,914	14,476
Total		51,065	14,476
 NET INCOME/(EXPENDITURE)		4,832	(960)
 RECONCILIATION OF FUNDS			
Total funds brought forward		(960)	-
 TOTAL FUNDS CARRIED FORWARD		3,872	(960)

The notes form part of these financial statements

GREEN ALLOTMENTS

BALANCE SHEET 31 DECEMBER 2024

		2024	2023
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		5,576	-
CREDITORS			
Amounts falling due within one year	4	(1,704)	(960)
NET CURRENT ASSETS/(LIABILITIES)		<u>3,872</u>	<u>(960)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,872	(960)
NET ASSETS/(LIABILITIES)		<u>3,872</u>	<u>(960)</u>
FUNDS	5		
Unrestricted funds		<u>3,872</u>	<u>(960)</u>
TOTAL FUNDS		<u>3,872</u>	<u>(960)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
A T Hanton - Trustee

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NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the period ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the period ended 31 December 2023.

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NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	13,516
EXPENDITURE ON	
Other	14,476
NET INCOME/(EXPENDITURE)	(960)
TOTAL FUNDS CARRIED FORWARD	(960)

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	1,704	960

5. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	(960)	4,832	3,872
TOTAL FUNDS	(960)	4,832	3,872

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,897	(51,065)	4,832
TOTAL FUNDS	55,897	(51,065)	4,832

GREEN ALLOTMENTS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.12.23 £
Unrestricted funds		
General fund	(960)	(960)
TOTAL FUNDS	(960)	(960)

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,516	(14,476)	(960)
TOTAL FUNDS	13,516	(14,476)	(960)

6. RELATED PARTY DISCLOSURES

During the year, Green Allotments received a donation of £5,957 from A T Hanton.

A T Hanton is a trustee of Green Allotments.

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Year Ended 31.12.24 £	Period 30.9.22 to 31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,663	13,516
Other income		
Employment allowance claim	3,234	-
Total incoming resources	55,897	13,516
EXPENDITURE		
Charitable activities		
Wages	31,018	-
Social security	3,234	-
Pensions	755	-
Consultancy fees	12,144	-
	47,151	-
Support costs		
Management		
Advertising	-	13,516
Sundries	274	-
Office running costs	1,756	-
	2,030	13,516
Governance costs		
Accountancy and legal fees	1,884	960
Total resources expended	51,065	14,476
Net income/(expenditure)	4,832	(960)

This page does not form part of the statutory financial statements