



A charitable Incorporated Organisation: Charity Number 1210707

**Trustees' Annual Report & Financial
Statements for the year ended
31st December 2025**

Report of the Trustees for the period to 31st December 2025

Charities Full Name: Brentwood Horticultural Society

Registered Charity Number: 121707

Introduction

Brentwood Horticultural Society ("BHS CIO") was established on 29 October 2024 as a Charitable Incorporated Organisation to succeed an unincorporated association also known as Brentwood Horticultural Society (referred to in this report as "the former society") in the management of allotment sites in the borough of Brentwood. The charitable purpose of BHS CIO is the promotion of horticulture by maintaining and administering allotment sites in the borough of Brentwood for the benefit of the community. BHS has opted to adopt to lengthen its first accounting period in order to adopt the 31st December its financial accounting reference date going forwards. This is therefore first report of the trustees of BHS CIO.

Although the change from unincorporated association to CIO had been discussed in principle and agreed with the members of the former society and with Brentwood Borough Council ("BBC") before the decision to incorporate the CIO, practical implementation could only begin once the CIO had been formed. The priorities of the trustees in the period were therefore:

1. to establish effective and relevant governance procedures to run the CIO as a public benefit charity, including a set of byelaws which largely replicate the committee/site rep structures, allotment management and grievance processes of the former society with appropriate updates to reflect public benefit requirements of the CIO.
2. to transfer the undertaking of the former society and close it with the agreement of the former society members.
3. to replace the licence/management agreement under which the former society held the sites with a new formal 25-year lease.
4. to manage the sites and the finances of the CIO effectively in the meantime.

Following the establishment of the new procedures in consultation with the members of the former society, the transfer of undertaking (including all cash and other assets and all liabilities) took place on 16th April 2025 and the former society therefore ceased to exist on that date.

A 25-year lease has been agreed with BBC which is expected to be implemented in April 2026. This lease should ensure that the sites (which are all designated as statutory allotment sites under the Allotments Act 1925) are protected and available for charitable management by BHS CIO for the public benefit for the medium term.

The trustees have in the meantime completed an initial review of all the sites under our control and further comments on the sites and our financial status can be found below.

In addition to licensing plots to individual plot holders in the traditional manner, the trustees are considering an approach from a local charity focussed on mental health to use a couple of plots for the benefit of their beneficiaries.

The CIO does not employ any paid staff and the trustees would like to thank all our volunteers in whatever capacity they serve for their help in managing this undertaking on behalf of the community.

Finance

The CIO's accounts are appended to this report and cover financial activity for the period starting April 17th, 2025

The trustees have determined that in the longer term the CIO's affairs should only require receipts and payments accounts. This is because income and expenditure are largely seasonal and there are no significant accruals. However, for this first year there are some complications.

As mentioned earlier in this report BHS CIO was established on 29 October 2024 as a Charitable Incorporated Organisation to succeed the former society but it was not until April 16th 2025, at the former society's final AGM, that the assets of the former society were transferred to BHS CIO.

The closing of bank balance of the old society inherited by BHS CIO was £20,204.87. We finished the year with an apparent surplus of £15,074.96 (see explanation below) and therefore a bank balance of £35,279.83.

The surplus recorded this year is distorted because of the timing of the changeover to the CIO as it excludes expenses incurred by the former society in the first few months of 2025. Between January 1st, 2025 and its closure on April 16th the former society showed an income of £347.00 and expenses of £6,645.26 – a deficit of £6,298.26. If these sums were included in the accounts of BHS CIO we would have an income of £21,796.50 and expenses of £13,019.80 giving a reduced surplus for the year of £8,776.70. This would have no impact on our closing cash balance because the income and expenses are already reflected in the cash balance we received from the former society. A surplus of £8,776.70 would be more representative of the society's financial position in an average year without a significant capital project.

Our main source of income is from our rents and this is supplemented by membership fees for plot-holders and co-workers. Our income for the period was £21,449.50. Directionally this is likely to be the normal expectation in future years as the majority of this is attributable to our annual rent and membership which are due at the start of the allotment year on November 1st.

What cash flow accounting does not recognise is outstanding bills for works completed but not yet invoiced. As explained it is not anticipated that such items would be a significant issue feature of our accounts going forwards so it is not necessary for us to adopt accruals accounting on a long-term basis. However, there are few items outstanding this year because of the transition and the move to leaseholder status. These include work done on fencing at both the Crescent Road site and at the Park Road site. We also need to provide for water consumption at our Hartswood Road site where our water supply comes via Brentwood Council. These three items are estimated in the region of £11,500.

A bank balance of £35, 279.83 therefore sounds very healthy but we now have many months ahead of us before our next annual rent and membership income. Our regular recurring expenses on water, Council rent, insurances, etc is in the region of £8,000 per year, there are the outstanding bills, and although our project expenditure is irregular (it depends on ability to identify contractors for example) it averages around £15,000 per year. Basically, the society will typically record a cash surplus where it has not incurred money on a major project and a deficit when it has. Now that the transfer to the CIO has happened and the leases are in place it is likely that we will be commencing some investment projects.

And finally, with an average plot size of 5 rods the annual cost of rent and two members is £37/year. Less than one pound per week. We continue to provide remarkably good value.

Governance

The CIO was established by six founding trustees who co-opted a further trustee in March 2025. Under the CIO constitution all seven trustees are obliged to retire at the forthcoming AGM but are eligible, and have agreed to stand, for re-election.

Under the constitution the trustees are elected by the AGM but then divide responsibilities amongst themselves. The current trustees and their responsibilities in alphabetical order of surname are:

- **Jane Bennett.** Jane is a local businesswoman. She is not a member of the CIO as she doesn't have a plot. As such she is an independent trustee who chairs our Grievance panel and offers insight from a public benefit perspective. She and Antony, the other independent trustee have also conducted a review of all our sites from an "outsider" perspective.
- **Steve Griffiths.** Steve is our Treasurer managing our bank account, collection of our rents, paying our bills and producing our accounts. Steve is also a member of the executive committee helping with day-to-day management of our sites.
- **Angela Hyams.** Angela is a property lawyer who has been leading on property issues and has been putting in a lot of work on the new lease and on the property aspects of our byelaws and other internal procedures.
- **Arthur Leathley.** Arthur is the Vice Chair and a site rep at Hartswood and member of the executive committee helping with day-to-day management of the sites.
- **Ian Palmer.** Ian is the Chair and leads our relationship with BBC as well as also chairing the Executive Committee dealing with day-to-day management and also leads a lot of our improvement projects.
- **Mike Rose.** Mike has a background in finance and has held, and continues to hold, a number of governance roles across various local organisations. He is not a member of the Executive Committee, but his role includes acting as a liaison for issues arising at the smaller sites.
- **Antony Timmins.** Antony is a former charity tax consultant who helped set up the CIO and is now the secretary to the Trustee Board meaning that he looks after all the paperwork for the Charity Commission etc. He also doesn't have a plot so is not a member of the CIO and is also "independent" like Jane and sits on our Grievance panel.

The main function of the grievance procedure is to provide an independent forum to review Executive committee decisions affecting members, particularly around the non-cultivation process. The non-cultivation process is important as its key to maintaining public benefit requirements as a charity as well as requirements laid down by our landlords BBC and obligations under the Allotments Act 1925. However, we are keen to make sure that we treat members fairly. The Grievance panel has not received any formal complaints about decisions we have made this year.

Please get in touch if you would like to consider becoming a trustee now or in the future.

Performance

In the period from 17th April 2025 (when BHS CIO was formed) until 31st December 2025, there were 613 lettable plots primarily of 2.5 or 5 rods. During this period 49 tenancies were terminated by the plot holders, for a variety of reasons. Over this period 47 plots were let to new plot holders. The majority of these new tenancies began in November 2025 which marked the start of the "allotment year" which will run until 31st October 2026.

BHS CIO had a membership of 403 plot holders with one or more plots and 202 co-workers on 31st December 2025. At present there are 90 applicants on the waiting list. Some express the wish to obtain a plot on any one of the eight sites; others are more specific in their request limiting it to one or two sites. Unfortunately, many applicants do not respond to the offer and invitation to view plots on reaching the top of the list for site requested. This, in part, may be due to the length of the wait which varies by site. Also, many of those waiting may have changed circumstances before a plot is offered. It is therefore highly likely that the waiting list overestimates the number of people actively wanting a plot.

Administration

BHS CIO is entirely run by volunteers. As covered above the trustee body is responsible for the CIO's overall governance and individual trustees contribute hugely to the administration of the society in their specialist areas, particularly the Chairman and Treasurer. Site management is conducted by an executive committee comprised of site representatives and committee members elected by each of the CIO's sites with each site's representation being determined by size. Major contributions are also made by the Membership Secretary and the Secretary to the Executive Committee.

The key ongoing processes are financial management and plot allocation. The Treasurer manages the collection of membership and plot fees and payment of CIO expenses using Microsoft Office software, mainly Access and Excel. The Membership Secretary, Pat Griffiths, is responsible for receiving the requests for an allotment plot from the web site. The enquiry is then added to the waiting list. The individual Site Representatives then work with the Membership Secretary to determine suitable plots on a first-come first-served basis.

The predecessor society had long recognised that the existing web site, which is largely used to provide a portal for potential new plot holders, requires a major update to make it more user friendly and able to be easily amended by those with login permissions. This was confirmed as a priority by the Trustees on creation of the CIO. The biggest problem was pulling together a team to address this problem. Options were discussed by Trustees and Society members, and an overall plan was agreed. Society members with the necessary IT skills would now develop the current web site to meet the agreed plan. This plan is now being implemented by Tim Cheong and Elizabeth Stevenson supported by Steve Griffiths, Treasurer and Trustee, who will keep the Trustees advised on progress.

We have also seen that many prospective plot holders who previously declared an interest in having a plot never respond to the email offering them a plot. This lack of response is very frustrating for all concerned but seems to be a common problem also experienced by other similar Society's. A number of reasons for this have been discussed including the random effects of spam filters.

Policies and Procedures

The change to becoming a CIO and the discussions over taking on a 25yr lease from our Landlords, Brentwood Borough Council, has required some major changes to our Rules and Regulations. The previous Constitution has now been replaced with the CIO framework. The existing rules and regulations are being discussed at Executive Committee and Trustee level. This will incorporate normal updating changes, issues driven both by the lease discussions and the CIO requirements.

There has been a change to the concession policy allowed for our older members. It was agreed by both the Executive Committee and the Trustees that no further concessions would be granted to plot holders but that those claiming the concession from previous years would have their claim "grandfathered". There were no significant comments about this increase.

Due to the increase in the cost of water which is our single largest outgoing, the price per rod was increased by £1 to £7 per rod. Other costs remained the same. This change was accepted by all members and still provides affordable access.

Site Maintenance and Improvements

Bishops Hall. Major cut back of overhanging trees and removal of a dead cherry tree took place funded by the Society. Future work will include the completion of the previously damaged underground water main.

Crescent Road In conjunction with our Landlords, it was decided that the site boundary at Crescent Road by the Thames Water weir would be adjusted to remove an area of land that could not be cultivated by the Society and to return it to Warley Country Park. A fence and access gates were then installed to both allow controlled access to the Country Park and to stop park walkers from using the allotments as a short cut. The cost of this work was shared between the Society and the Council. An area of self-seeded trees was also removed to open up the end of the site to sunlight. This part of the site will eventually be used to create a further useful area. The original blackthorn boundary hedge alongside the Country Park was removed and used to create a dead hedge to deter unwanted visitors to the site. This work was funded by the Society. The problems of hot dry summers was demonstrated when a significant oak on the site boundary dropped two of its large branches across the site. This tree trunk then split requiring it to be pollarded to retain any structure. As many of our sites have significant large oaks on them, we keep pressing the Council for these trees to be inspected as part of the Borough tree assessment program.

Future work will involve replacing the existing iron pipe water main that is over 300m in length which is Council responsibility.

Hartswood A major tree removal program by National Rail took place to remove many large oaks along the railway boundary fence. The site now feels more open but it was a pity to lose so many mature oaks that had simply grown too big. The walnut tree on the playing field boundary was carefully cut back to control its growth. It has shown good regrowth during the year. This was funded by the Society. Future work will involve replacing the on-site manure storage area.

Honeypot Lane There is a prospect of having a significant housing development surround the allotment site. Attempts have been made to see if there are any positive benefits that could come from such a development but the Society's approaches to the builders' representatives have so far seen no response. Significant concern was raised when a National Power transformer which was on a high level on the allotment boundary exploded. There is continued concern over trees on the site boundary. We continue to engage with the Council officers on this matter. Future work will involve extending the current very limited car parking area to use some currently unused area on site. The existing car park also requires repair.

Middle Road Internal hedges were cut back by Society volunteers during the year to make future maintenance easier. Future work will involve extending the on-site hard standing and creating new allotment plots in an area previously used for recreational purposes by local residents.

Ongar Road Society ploholders continue to work to create an effective barrier to local deer. There is continued uncertainty regarding the future of the adjacent woodyard and farmers' fields, both of which are potential building development sites and therefore boundary fences could become part of future discussions. Future work will involve more improvements to hardstanding areas and entrance tracks.

Park Road The past year has seen a number of thefts at the Park Road site. To discourage the ransacking of plot holders sheds, it was agreed new fencing would be installed at both the Cleves Avenue and Capon Close ends of the site. This work was funded between the Society and the Council. During the high winds, a large tree from the adjacent Council Nature Reserve fell over onto allotment plots. This was removed by Council contractors but we need to reduce the height of similar trees before they are blown over. The main access track had to be excavated by National Power to replace a 12KV cable that runs under the site which failed. Future work requires the Council to replace the fence and gate to the adjacent Nature Reserve to discourage local residents from using the allotments for dog walking and to protect access to the Nature Reserve which is a potentially dangerous area with multiple balance ponds and ditches. The Council have been advised that a local resident has removed and is using allotment land for car parking. This is a matter for the Council legal team but it has an impact on our lease boundary.

River Road Recovery work took place with a number of plots but due to access and parking restrictions, keeping the site fully let will always be a challenge. Future work is to consider creating a small onsite parking area and the replacement of a boundary fence that is currently at risk of collapse.

Tenure of the Society's sites

The CIO since its inception has been negotiating with Brentwood Borough Council regarding new leases over the eight allotment sites under its remit. It is fair to say that the previous land-holding arrangements the former Society operated under were less than robust and CIO status has enabled us to make progress on a long running issue for us and the Borough Council.

We are pleased to report that on 1st April 2026, the Society completed 25 year leases at a nominal rent per annum over the eight sites, namely:-

- Bishops Hall
- Crescent Road
- Hartswood
- Honeyplot Lane
- Middle Road
- Ongar Road
- Park Road
- River Road

This naturally provides the Society with far greater security in respect of its sites.

One upshot of the new leases being in place is that the Society's Rules and Regulations need to be updated, to reflect the obligations that Brentwood Borough Council require the Society to impose on its plot holders. This is in the course of being actioned as noted above.

Future Issues and Plans

The future issues that are important to the Society can be summed up as follows:-

1. Find the future management team for the Society. As most voluntary organisations find, getting replacements for the current management teams, be it Trustees or site representatives, is extremely difficult. Often there is a reluctance to become involved especially at a personal level

(when the NC process needs to be followed) In particular, finding younger members who have the time to assist might help in areas such as digital communication.

2. Be aware that replacement of BBC by a new Unitary Body may have unforeseen impacts on who our future Landlords may practically be. Recent experiences of Local Council officers would indicate that our previous good relationships have disappeared under the pressures of other work. The likelihood of BHS getting attention from a Unitary Body to address matters that our Lease clearly recognises as Landlord responsibilities, may be challenging.
3. More positively the addition of an extra 4 (anticipated numbers TBD) plots at Middle Road will help that long waiting list at that particular site.
4. Our re-vamped web site needs to be used to encourage a more positive response from those on our waiting list. We need to clearly show the benefits of having allotments.
5. Working with other Charitable organisations and relevant community groups to create mutually beneficial opportunities. Allotments are inevitably inconspicuous and we need to raise the profile to show their values to our community.

Signed on behalf of the trustees

Ian Palmer Chairman

Brentwood Horticultural Society

9th April 2026

Brentwood Horticultural Society CIO
Accounts 17th April to 31st December 2025

Income		Expenditure	
	2025		2025
Rents	(£)		(£)
Hartswood	7,152.00	Water	(2,947.74)
Park Road	3,907.00		
Ongar Road	1,815.00	Insurance and RHS Affiliation	(159.00)
Crescent Road	1,122.50		
Middle Road	1,141.50	Brentwood Council Rent	(1,529.55)
Honeypot Lane	1,007.50		
River Road	751.00	Project Related	
Bishops Hall	573.00		
Total	17,469.50	Keys	(349.50)
Membership		PO Box	(371.40)
Plot Holders	2,418.00		
Non-Pllotholders	1,212.00	Misc "other"	(84.50)
Keys	350.00	Admin, sundries, etc.	(932.85)
Total	21,449.50		
	(6,374.54)		(6,374.54)
Profit/(loss)	15,074.96		
Bank Account			
Balance transferred in	20,204.87		
Closing Balance	35,279.83		

JSG Griffiths
February 3rd, 2026

JSG Griffiths
Treasurer, Brentwood Horticultural Society

I have completed my examination.
I confirm that no material matters arise
which cause me to believe that the accounts
do not accord with the accounting records

N. C. Lane 19/2/26

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