

Registered Charity Number 1211076

**South Harpenden Allotments and Gardens Society
Charitable Incorporated Organisation (“CIO”)**

Report of the Trustees

and

Financial Statements

for the period

November 22, 2024 to December 31, 2025

**South Harpenden Allotments and Gardens Society
CIO Association. Registered Charity Number 1211076**

Report of the Trustees

For the period November 22, 2024 to December 31, 2025

The Trustees present their report together with the financial statements of the Society from the date of incorporation, November 22, 2024, to December 31, 2025.

The Society's principal activity during the period under review was that of managing allotment sites.

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.

Trustees

The following persons served as trustees during the period under review:

Mike Cobley
Alex Davis (Chair)
Jane Keech
Vincent Poupard
Roger White

The objects of the CIO are:

1. To provide or to assist in the provision of facilities for allotments in Harpenden, Hertfordshire in the interests of social welfare for recreation or other leisure time occupation for the public at large with the objective of improving their conditions of life.
2. To advance education, in particular, but not limited to, sustainable horticulture, management of allotments and the improvement and nurturing of the natural environment for the public benefit.

How these objects were achieved during this reporting period.

In 2025, The Society was able to continue to expand the ways in which it plays an important role in the support of fruit, vegetable and flower growers in Harpenden, in the interests of social welfare. These initiatives have been both practical and educational.

Allotment gardeners benefitted from access to suitable equipment, the provision of on-site access to mains water, the bulk purchase of manure, compost and a full range of seeds, together with practical advice from other Society members who have gardening experience that they are keen to share.

Full membership of the Society, which is open to all residents within the AL5 postal area who rent an allotment, stood at 330 at the end of 2025. Associate membership, which is open to all, stood at 38 at the end of 2025.

2025 Activities and initiatives

Providing opportunities for learning about sustainable horticulture

Our informative newsletter, "The Plot So Far", continues to provide useful advice on crop cultivation, pest control, care of machinery and the variety of pollinating insects spotted on our eight allotment sites. Our use of social media continues to expand, being both informative and an instrument of social cohesion.

Website

The Society's website contains high quality, relevant articles and fact sheets which are freely available both to plot-holders and to members of the public.

Social media

The new features on social media - *Plant of the Week*, *Jobs for the Month*, and *Spotlight on...*- have been very well received. The posts seem to be engaging members with comments both online and in person. It is hoped that these will become a cornerstone of the Society's online presence, connecting both members and a growing number of new followers.

The Sunday Social

The Sunday Social has achieved a favourable response. Members come for tea/coffee and a chat, to search the books and magazines in the library and to look for ideas and inspiration within a warm, welcoming space open to everyone. The Society was particularly pleased to welcome a new associate member (from Wheathampstead) who joined after seeing the event advertised on social media - showing that the online outreach is effective. All Site Representatives are encouraged to inform their site members about the Sunday Social which is one of the ways that the Society builds and reinforces a real sense of our community.

Plot judging

A well-tended plot with a wide variety of good quality crops should always win prizes at our annual awards ceremony. Judging out of a possible score of 10 points is by families of plants – legumes, brassicas, roots, salad crops including herbs and both hard and soft fruit. A miscellaneous category is scored out of 20. Points are also awarded for the condition of the plot. This friendly competition for recognition serves to raise horticultural standards and further to promote the well-being of plot holders through greater social interaction. Our friendly annual photographic competition, on the theme "*I love my allotment*", further encourages members to take pride in the visual presentation of their plots.

Bulk purchase

It is a mission of the Society to support the improvement of the physical and natural environment in the AL5 post-code area. Supporting allotment holders who wish to increase yields not only improves food security but also ameliorates the impact of the current cost of living crisis. To this end, the Society uses its relationship with high quality horticultural wholesalers to purchase seeds, manure and peat-free compost at advantageous input costs, which are then passed on to members at favourable prices.

Society structure and management

The Society employs a two-tier approach to management control and stewardship. A board of five trustees is responsible for regulatory compliance and oversight while an elected management committee, composed during the period of 16 individuals, is responsible for the day-to-day operation of the Society. Trustees are, ex officio, also members of the management committee. Each of the eight allotment sites has a designated representative who is, de facto, a member of the management committee. Trustees and members of the management committee may stand for re-election at the AGM.

Members of the Management Committee who served during the period were:

Rachel Andrew
Stephan Barnard
Geoff Bateman
Kevin Burton
Steve Case
Mike Cobley
Rod Cooley
Alex Davis (Chair)
Fraser Gordon (Resigned February, 2025)
Jane Keech
Mike Lawford
Helen Loveland
Peter Loveland
Syd Marvell
Vincent Poupard
Rosie Poyser
Roger White
Rich Waight

Treasurer's report

The accounts are prepared on a going concern basis.

The principle revenue streams are (a) allotment rents, (b) the sale of seeds, compost and manure and (c) a grant from Harpenden Town Council. Total revenues were £25,043.62. The surplus for the period was £1,999.52, the net cash flow was £1,302.50 positive while inventories were £7,920.22. The largest individual area of expense is the cost of water to the eight allotment sites managed by the Society. The Society has a programme of replacing all of its fossil-fuel powered machinery, mowers and strimmers with battery-powered alternatives. This programme will not place an unsupportable burden on the Society's financial resources, which remain in a healthy state.

Declaration

The Trustees are satisfied that the Society 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 and enhancement of wildlife and biodiversity for their own sakes but also as a means of improving the physical, mental and social well-being of the Society's members.

- Having made due enquiry, the Trustees are satisfied that the Society's management committee continues to manage its finances responsibly and that all disbursements of

funds have been made in the furtherance of the Society's charitable objectives and for no other purpose.

- The Trustees approved the Financial Statements, which have been prepared on a going concern basis, on March 11, 2026, and authorised two of their number to sign the Balance Sheet.
- The Trustees confirm that they are of the opinion that the Society has sufficient resources to meet any reasonably anticipated but presently unknown expenditure not within the current budget or in the latest 12 months' forecast.

This report was approved by the Board of Trustees on May 13, 2026, and was signed on its behalf by:

Alex Davis – Chair

Report of the Independent Examiner to the Trustees of South Harpenden Allotments and Gardens Society

I report to the Trustees on my examination of the South Harpenden Allotments and Gardens Society for the period November 22, 2024 to December 31, 2025.

As the Trustees of the charity, 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 Society's accounts set out on pages 6 to 8, carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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. the accounting records were not kept in respect of the Society as required by section 130 of the Act: or
2. the accounts do not accord with those records:

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.

Signed by

Martin Bevan

May 29 2026

South Harpenden Allotments & Gardens Society			
Receipts and Payments Account			
For the period November 22, 2024 to December 31, 2025			
			£
Receipts for the period		25,043.62	
Less:			
Payments for the period		(22,046.09)	
Surplus for the period		2,997.53	
Fair value of net assets acquired on incorporation		107,695.61	
Reserves carried forward		110,693.14	

Notes to the Financial Statements

Accounting policies

Basis of preparation

On November 22, 2024, the date of registration as a CIO by the Charity Commission, the Society received the transfer of the net assets and the undertaking of what had been an unincorporated association of the same name. The Trustees have decided to account for the transaction as a merger and for that reason, under FRS 102 paragraph 19.29, are not required to make any fair value adjustment. Nevertheless, the Trustees are of the opinion that the carrying values of the assets acquired and of the liabilities assumed equate to the fair value of those assets and liabilities as at the date of acquisition. The Trustees hold the view that, while the legal status of the organisation has changed, its social activity and purpose have not. The Trustees believe that the approach that they have adopted is consistent with paragraphs 19.3, 19.4 and 19.29 of FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

South Harpenden Allotments & Gardens Society			
Balance Sheet			
As at Dcember 31, 2025			
			£
Inventories			8,918.23
Prepayments			867.06
Cash and Bank			100,943.85
Total assets			<u>110,729.14</u>
Payables			(36.00)
Net assets			<u>110,693.14</u>
Reserves			110,693.14
			<u>110,693.14</u>
The financial statements were approved by the Board			
of Trustees on May13, 2026 and were signed			
on its behalf by:			
Alex Davis -Chair			
Vincent Poupard - Treasurer			

These accounts 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 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. South Harpenden Allotments and Gardens Society is a public benefit entity under FRS 102.

These accounts are prepared as a receipts and payments statement save that:

- (a) inventories are included in the balance sheet at the lower of cost and net realisable value.
- (b) all known liabilities, as at the balance sheet date, have been recognised.
- (c) all disbursements properly attributable to a later accounting period but which have been settled in the period under review have been carried forward to that later accounting period.

Revenues

Revenues are recognised as they are received unless they are manifestly properly to be allocated to a later accounting period. They consist of allotment rental income, the proceeds of horticultural activity proper to an allotment association, local authority grants and sundry receipts.

Expenses

Expenses are recognised as they arise and fall to be paid, unless they are manifestly properly to be allocated to a later accounting period.

Post balance sheet events

As at the date of this Report, there have been no post balance sheet events that would materially affect the result for the period or impact the values disclosed in the balance sheet.