

ALLOTMENTS FOR LABOURING POOR

England & Wales · Charity number 219936

Details

Status Registered

Legal form Other

Registered 1963-07-24

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

Contact

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Nottingham
NG13 8BT

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Activities

Objects: PROVISION OF ALLOTMENTS FOR LABOURING POOR IN THE ANCIENT PARISH OF MANSFIELD.

Activities: To provide allotments within the old Borough of Mansfield (ie prior to 1974)

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ANCIENT PARISH OF MANSFIELD
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£83,672	£56,390	-	-
2024-03-31	£2,048,012	£38,178	£4,670,739	0
2023-03-31	£26,722	£28,741	-	-
2022-03-31	£27,478	£29,411	-	-
2021-03-31	£33,811	£31,625	-	-

Trustees

Name	Role	Appointed
JOHN CARTER	Chair	
Elected Mayor Andrew ABRAHAMS		2022-05-15
Jane Beachus		2023-05-23
Lynne Henshaw		2023-05-15
MARTIN LEE		2011-11-25
Marion Bradshaw		2024-04-25
Nigel Paul Henshaw		2024-07-25
Paul Bradshaw JP		2018-01-08
Richard Tempest-Mitchell		2023-05-23
Susan Swinscoe		2023-05-23
TIMOTHY WHITWORTH		2012-11-13
Terry Clay		2019-05-31

ALLOTMENTS FOR LABOURING POOR

England & Wales - Charity number 219936

Accounts

ALLOTMENTS FOR LABOURING POOR

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ALLOTMENTS FOR LABOURING POOR

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ALLOTMENTS FOR LABOURING POOR

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees The Civic Mayor or Chairman of the Council
J Carter, Chairman
M Lee, Vice Chairman
P Bradshaw
M Bradshaw
T Whitworth
T Clay
S Swinscoe
L Henshaw
R Tempest-Mitchell
J Beachus
N P Henshaw

**Charity registered
number** 219936

Independent examiner Jonathan Wilson
Chartered Accountant
Cromwell House
68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

Bankers NatWest Bank PLC
9 Church Street
Mansfield
Nottinghamshire
NG18 1HP

Solicitors Bryan & Armstrong
The New Meeting House
S Peter's Court
Station Street
Mansfield
Nottinghamshire
NG18 1EF

Clerk to the trustees J Francis-Ward
25 The Banks
Bingham
Nottinghamshire
NG13 8BT

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report together with the financial statements of the charity for the year from 1 April 2024 to 31 March 2025. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011 as amended by Update Bulletin 2 (effective January 2019).

Objectives and activities

a. Policies and objectives

The trustees administer 11 sites known as Broomhill Lane, Barratts Field, New England, Little Barn Gardens, Eakring Road, Racecourse, Ravensdale Road, Blake Crescent, Quarry Lane, Kirkland Avenue and Harrop White Road.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

The Trustees continue to meet on a 6-8 weekly basis and to undertake a tour of all the allotment sites quarterly. In order to ensure sites are kept to the highest standards any surplus land is disposed of and the proceeds spent on improvements to remaining sites. The Trustees were approached this year by a group of allotment holders on the Barratts Field site with a view to making improvements and establishing a composting facility. The Trust has fully supported these developments which are working well and have improved the community spirit on the site overall. Trespassing and theft from sites remains a problem but work continues to improve the security of sites by the use of cameras and more sophisticated combination locks.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

Reason for holding reserves:

The trustees wish to maintain a level of reserves, which is capable of being invested to generate an income, which will meet some of the outgoings of the charity. In addition, the trustees also wish to try to achieve some potential growth on the capital to try to keep pace with inflation.

Level of reserves:

The trustees wish to maintain a level of reserves sufficient to enable repairs and additions to be carried out to the allotments and to give them the potential to further the aims of the charity by the addition of further premises or facilities if appropriate. The trustees are also mindful that they have no other regular source of income (excluding the contributions from the allotment tenants) and that they therefore need to maintain a sufficient level of reserves to generate a high enough level of income to ensure that they are always able to meet their outgoings.

Structure, governance and management

a. Constitution

The charity was created by an Inclosure Award dated 27 June 1855 whereby certain land was allocated as allotment land and it is this land which is now administered by the trustees under a scheme dated 23 May 1916. The sole purpose of the trustees is to provide allotments within the old borough of Mansfield area (i.e. prior to 1974).

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the scheme.

c. Organisational structure and decision-making policies

The charity scheme provides for a total of 12 trustees appointed as follows:

- The Mayor of Mansfield District Council for the time being
- Eleven representative trustees appointed by Mansfield District Council

The term of office of the representative trustees is four years and such trustees may be, but need not be, members of the council.

Meetings are held on average every six weeks at Mansfield Civic Centre.

All those assisting the charity do so on a self-employed basis so that any minor areas of risk in employing staff are minimised.

Investment management was reviewed during the year and it was decided to maintain the status quo for the time being.

The charity is a member of the National Allotment Association. One of the benefits of membership is to obtain favourable insurance rates.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

d. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of trustees on 10 December 2025 and signed on their behalf by:

J Carter
Chairman

ALLOTMENTS FOR LABOURING POOR

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the trustees of Allotments for Labouring Poor ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

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 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 16 December 2025

Jonathan Wilson FCA CTA

Chartered Accountant

ALLOTMENTS FOR LABOURING POOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Charitable activities	3	18,535	-	18,535	19,282
Investments	4	65,137	-	65,137	8,282
Other income	5	-	-	-	2,020,448
Total income and endowments		83,672	-	83,672	2,048,012
Expenditure on:					
Charitable activities	6	56,390	-	56,390	38,178
Total expenditure		56,390	-	56,390	38,178
Net income before net (losses)/gains on investments		27,282	-	27,282	2,009,834
Net (losses)/gains on investments		(110,443)	-	(110,443)	110,348
Net movement in funds		(83,161)	-	(83,161)	2,120,182
Reconciliation of funds:					
Total funds brought forward		3,236,251	1,434,488	4,670,739	2,550,557
Net movement in funds		(83,161)	-	(83,161)	2,120,182
Total funds carried forward		3,153,090	1,434,488	4,587,578	4,670,739

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

The notes on pages 8 to 17 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	2,200,794	2,073,924
Investments	10	2,277,734	2,388,177
		4,478,528	4,462,101
Current assets			
Debtors	11	40,000	-
Cash at bank and in hand		76,884	214,404
		116,884	214,404
Current liabilities			
Creditors: amounts falling due within one year	12	(7,834)	(5,766)
Net current assets		109,050	208,638
Total net assets		4,587,578	4,670,739
Charity funds			
Endowment funds	14	1,434,488	1,434,488
Restricted funds	14	-	-
Unrestricted funds	14	3,153,090	3,236,251
Total funds		4,587,578	4,670,739

The financial statements were approved and authorised for issue by the trustees on 10 December 2025 and signed on their behalf by:

J Carter
Chairman

M Lee
Vice Chairman

The notes on pages 8 to 17 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 as amended by Update Bulletin 2 (effective January 2019).

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Allotments for Labouring Poor meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of the wider geopolitical environment and the cost of living. The trustees continue to monitor the position closely however they believe that the charity can continue at its current level of activity subject to continued support from the bank and they therefore continue to adopt the going concern basis.

1.3 Income

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.9 Tangible fixed assets and depreciation

The freehold land is shown in the balance sheet at cost. Any enhancement expenditure on the allotments has been capitalised as part of the cost of the freehold land. The remaining allotments are shown in the balance sheet at £nil cost which is treated as the acquisition cost to the charity.

It is the trustees' intention to value the land owned by the charity and to use the valuation as the carrying value, in the financial statements.

No depreciation is provided on freehold land.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Concessionary loans

The company has taken advantage of Section 34 of FRS 102 to recognise loans to and from public benefit entities as concessionary loans. As such the company initially recognised and measured the loans at the amounts payable and receivable in the balance sheet. In subsequent years, the carrying values will be adjusted to reflect repayments and any accrued interest, where applicable an adjusted if necessary for any impairment.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Allotments for Labouring Poor is an unincorporated charity registered in England, registration number 219936.

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rental income	18,535	18,535	19,282
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2024	19,282	19,282	
	<hr/> <hr/>	<hr/> <hr/>	

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from local listed investments	65,137	65,137	8,282
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2024	8,282	8,282	
	<hr/> <hr/>	<hr/> <hr/>	

5. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Profit on sale of allotment land	-	-	2,020,448
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2024	2,020,448	2,020,448	
	<hr/> <hr/>	<hr/> <hr/>	

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Repairs and renewals	2,924	2,924	-
Rates and water	2,940	2,940	2,470
Insurance	344	344	300
Site maintenance	9,888	9,888	2,820
Professional charges	35,228	35,228	28,006
Miscellaneous expenses	820	820	442
Accountancy fees	2,340	2,340	2,316
Trustees' travel expenses and other costs	1,906	1,906	1,824
	<u>56,390</u>	<u>56,390</u>	<u>38,178</u>
Total 2024	<u>38,178</u>	<u>38,178</u>	

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,340</u>	<u>2,208</u>

8. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £1,906 were reimbursed or paid directly to 12 trustees (2024 - £1,824 to 8 trustees), analysed as travel - £600 (2024 - £400) and other costs - £1,306 (2024 - £1,424).

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 April 2024	2,073,924
Additions	126,870
At 31 March 2025	<u>2,200,794</u>
Net book value	
At 31 March 2025	<u>2,200,794</u>
At 31 March 2024	<u>2,073,924</u>

10. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	2,388,177
Revaluations	(110,443)
At 31 March 2025	<u>2,277,734</u>
Net book value	
At 31 March 2025	<u>2,277,734</u>
At 31 March 2024	<u>2,388,177</u>

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	40,000	-

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	7,834	5,766

13. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	76,884	214,404
	2025	2024
	£	£
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	7,834	5,766

Financial assets measured at fair value through income and expenditure comprise bank balances.

Other financial liabilities measured at fair value through income and expenditure comprise accruals.

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General fund	3,236,251	83,672	(56,390)	(110,443)	3,153,090
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u>4,670,739</u>	<u>83,672</u>	<u>(56,390)</u>	<u>(110,443)</u>	<u>4,587,578</u>

The general fund represents the unrestricted funds which the trustees can use at their discretion in furtherance of the general objects of the charity.

The endowment funds represent those assets held by the charity, mainly land as either permanent or expendable endowment. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General fund	1,116,069	2,048,012	(38,178)	110,348	3,236,251
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u><u>2,550,557</u></u>	<u><u>2,048,012</u></u>	<u><u>(38,178)</u></u>	<u><u>110,348</u></u>	<u><u>4,670,739</u></u>

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Endowment funds 2025 £	Total funds 2025 £
Tangible fixed assets	766,306	1,434,488	2,200,794
Fixed asset investments	2,277,734	-	2,277,734
Current assets	116,884	-	116,884
Creditors due within one year	(7,834)	-	(7,834)
	<u>3,153,090</u>	<u>1,434,488</u>	<u>4,587,578</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Tangible fixed assets	639,436	1,434,488	2,073,924
Fixed asset investments	2,388,177	-	2,388,177
Current assets	214,404	-	214,404
Creditors due within one year	(5,766)	-	(5,766)
	<u>3,236,251</u>	<u>1,434,488</u>	<u>4,670,739</u>

16. Related party transactions

During the year ended 31 March 2024 the charity entered into related party transactions with a business run by the son of J Carter, the chairman of the charity. These were for site work on the allotments and the total for the year was £nil (2024 - £1,680). £nil was owing by the charity at 31 March 2025 (2024 - £1,680).

There are no further related party transactions to disclose.

ALLOTMENTS FOR LABOURING POOR

England & Wales - Charity number 219936

Accounts

ALLOTMENTS FOR LABOURING POOR

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	The Civic Mayor or Chairman of the Council J Carter, Chairman M Lee, Vice Chairman P Bradshaw M Bradshaw T Whitworth S Richardson (resigned 23 May 2023) T Clay S Swinscoe L Henshaw (appointed 23 May 2023) R Tempest-Mitchell (appointed 23 May 2023) J Beachus (appointed 23 May 2023) N P Henshaw (appointed 23 May 2023)
Charity registered number	219936
Independent examiner	Jonathan Wilson Chartered Accountant Cromwell House 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	NatWest Bank PLC 9 Church Street Mansfield Nottinghamshire NG18 1HP
Solicitors	Bryan & Armstrong The New Meeting House S Peter's Court Station Street Mansfield Nottinghamshire NG18 1EF
Clerk to the trustees	J Francis-Ward 25 The Banks Bingham Nottinghamshire NG13 8BT

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report together with the financial statements of the charity for the year from 1 April 2023 to 31 March 2024. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Objectives and activities

a. Policies and objectives

The trustees administer 11 sites known as Broomhill Lane, Barratts Field, New England, Little Barn Gardens, Eakring Road, Racecourse, Ravensdale Road, Blake Crescent, Quarry Lane, Kirkland Avenue and Harrop White Road.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

New Trustees were appointed to the Trust on May 23 following the elections at Mansfield District Council. They have visited a number of the allotment sites and are fully engaged in the management of the Trust. There has been a drop off in interest of residents seeking allotments since the Covid lockdown. The Trust is looking at whether smaller allotments are of more interest and as such are trialing reducing the size of larger allotments when they become vacant. A former site was sold during the year and proceeds will be used to improve the remaining sites and to ensure rents can be held at manageable levels.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

b. Reserves policy

Reason for holding reserves:

The trustees wish to maintain a level of reserves, which is capable of being invested to generate an income, which will meet some of the outgoings of the charity. In addition, the trustees also wish to try to achieve some potential growth on the capital to try to keep pace with inflation.

Level of reserves:

The trustees wish to maintain a level of reserves sufficient to enable repairs and additions to be carried out to the allotments and to give them the potential to further the aims of the charity by the addition of further premises or facilities if appropriate. The trustees are also mindful that they have no other regular source of income (excluding the contributions from the allotment tenants) and that they therefore need to maintain a sufficient level of reserves to generate a high enough level of income to ensure that they are always able to meet their outgoings.

Structure, governance and management

a. Constitution

The charity was created by an Inclosure Award dated 27 June 1855 whereby certain land was allocated as allotment land and it is this land which is now administered by the trustees under a scheme dated 23 May 1916. The sole purpose of the trustees is to provide allotments within the old borough of Mansfield area (i.e. prior to 1974).

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the scheme.

c. Organisational structure and decision-making policies

The charity scheme provides for a total of 12 trustees appointed as follows:

- The Mayor of Mansfield District Council for the time being
- Eleven representative trustees appointed by Mansfield District Council

The term of office of the representative trustees is four years and such trustees may be, but need not be, members of the council.

Meetings are held on average every six weeks at Mansfield Civic Centre.

All those assisting the charity do so on a self-employed basis so that any minor areas of risk in employing staff are minimised.

Investment management was reviewed during the year and it was decided to maintain the status quo for the time being.

The charity is a member of the National Allotment Association. One of the benefits of membership is to obtain favourable insurance rates.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

d. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of trustees on 19 December 2024 and signed on their behalf by:

J Carter
Chairman

ALLOTMENTS FOR LABOURING POOR

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the trustees of Allotments for Labouring Poor ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

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 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 13 January 2025

Jonathan Wilson FCA CTA

Chartered Accountant

ALLOTMENTS FOR LABOURING POOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Charitable activities	3	19,282	-	19,282	18,444
Investments	4	8,282	-	8,282	8,278
Other income	5	2,020,448	-	2,020,448	-
Total income and endowments		2,048,012	-	2,048,012	26,722
Expenditure on:					
Charitable activities	6	38,178	-	38,178	28,741
Total expenditure		38,178	-	38,178	28,741
Net income/(expenditure) before net gains/(losses) on investments					
		2,009,834	-	2,009,834	(2,019)
Net gains/(losses) on investments	10	110,348	-	110,348	(12,782)
Net movement in funds		2,120,182	-	2,120,182	(14,801)
Reconciliation of funds:					
Total funds brought forward		1,116,069	1,434,488	2,550,557	2,565,358
Net movement in funds		2,120,182	-	2,120,182	(14,801)
Total funds carried forward		3,236,251	1,434,488	4,670,739	2,550,557

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

The notes on pages 8 to 16 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	2,073,924	2,253,476
Investments	10	2,388,177	277,806
		<u>4,462,101</u>	<u>2,531,282</u>
Current assets			
Debtors	11	-	1,774
Cash at bank and in hand		214,404	23,124
		<u>214,404</u>	<u>24,898</u>
Creditors: amounts falling due within one year	12	(5,766)	(5,623)
Net current assets		<u>208,638</u>	<u>19,275</u>
Total net assets		<u><u>4,670,739</u></u>	<u><u>2,550,557</u></u>
Charity funds			
Endowment funds	14	1,434,488	1,434,488
Restricted funds	14	-	-
Unrestricted funds	14	3,236,251	1,116,069
Total funds		<u><u>4,670,739</u></u>	<u><u>2,550,557</u></u>

The financial statements were approved and authorised for issue by the trustees on 19 December 2024 and signed on their behalf by:

J Carter
Chairman

M Lee
Vice Chairman

The notes on pages 8 to 16 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Allotments for Labouring Poor meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of the wider geopolitical environment and the cost of living crisis. The trustees continue to monitor the position closely however they believe that the charity can continue at its current level of activity subject to continued support from the bank and they therefore continue to adopt the going concern basis.

1.3 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies (continued)

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.9 Tangible fixed assets and depreciation

The freehold land is shown in the balance sheet at cost. Any enhancement expenditure on the allotments has been capitalised as part of the cost of the freehold land. The remaining allotments are shown in the balance sheet at £nil cost which is treated as the acquisition cost to the charity.

It is the trustees' intention to value the land owned by the charity and to use the valuation as the carrying value, in the financial statements.

Land is not depreciated. No depreciation is provided on freehold land.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies (continued)

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Allotments for Labouring Poor is an unincorporated charity registered in England, registration number 219936.

3. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Rental income	19,282	19,282	18,444
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2023	18,444	18,444	
	<hr/> <hr/>	<hr/> <hr/>	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from local listed investments	8,282	8,282	8,278
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2023	8,278	8,278	
	<hr/> <hr/>	<hr/> <hr/>	

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

5. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Profit on sale of allotment land	2,020,448	2,020,448	-

6. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Rates and water	2,470	2,470	181
Insurance	300	300	277
Site maintenance	2,820	2,820	3,636
Professional charges	28,006	28,006	21,211
Miscellaneous expenses	442	442	466
Accountancy fees	2,316	2,316	2,100
Trustees' travel expenses and other costs	1,824	1,824	870
	38,178	38,178	28,741
	38,178	38,178	28,741
Total 2023	28,741	28,741	
	28,741	28,741	

7. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,208	2,100

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £1,824 were reimbursed or paid directly to 8 trustees (2023 - £870 to 8 trustees), analysed as travel - £400 (2023 - £400) and other costs - £1,424 (2023 - £470).

9. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 April 2023	2,253,476
Disposals	(179,552)
At 31 March 2024	2,073,924
 Net book value	
At 31 March 2024	2,073,924
At 31 March 2023	2,253,476

10. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	277,806
Additions	2,000,023
Revaluations	110,348
At 31 March 2024	2,388,177
 Net book value	
At 31 March 2024	2,388,177
At 31 March 2023	277,806

ALLOTMENTS FOR LABOURING POOR

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

11. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	-	500
Prepayments and accrued income	-	1,274
	-	1,774
	-	1,774

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	5,766	5,623
	5,766	5,623

13. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	214,404	23,124
	214,404	23,124
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	5,766	5,623
	5,766	5,623

Financial assets measured at fair value through income and expenditure comprise bank balances.

Other financial liabilities measured at fair value through income and expenditure comprise accruals.

ALLOTMENTS FOR LABOURING POOR

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

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General fund	1,116,069	2,048,012	(38,178)	110,348	3,236,251
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u><u>2,550,557</u></u>	<u><u>2,048,012</u></u>	<u><u>(38,178)</u></u>	<u><u>110,348</u></u>	<u><u>4,670,739</u></u>

The general fund represents the unrestricted funds which the trustees can use at their discretion in furtherance of the general objects of the charity.

The endowment funds represent those assets held by the charity, mainly land as either permanent or expendable endowment. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

ALLOTMENTS FOR LABOURING POOR

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

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds					
General fund	1,130,870	26,722	(28,741)	(12,782)	1,116,069
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u><u>2,565,358</u></u>	<u><u>26,722</u></u>	<u><u>(28,741)</u></u>	<u><u>(12,782)</u></u>	<u><u>2,550,557</u></u>

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Tangible fixed assets	639,436	1,434,488	2,073,924
Fixed asset investments	2,388,177	-	2,388,177
Current assets	214,404	-	214,404
Creditors due within one year	(5,766)	-	(5,766)
	<u>3,236,251</u>	<u>1,434,488</u>	<u>4,670,739</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Tangible fixed assets	818,988	1,434,488	2,253,476
Fixed asset investments	277,806	-	277,806
Current assets	24,898	-	24,898
Creditors due within one year	(5,623)	-	(5,623)
	<u>1,116,069</u>	<u>1,434,488</u>	<u>2,550,557</u>

16. Related party transactions

During the year the charity has entered into related party transactions with a business run by the son of J Carter, the chairman of the charity. These were for site work on the allotments and the total for the year was £1,680 (2023 - £nil). £1,680 was owing by the charity at 31 March 2024 (2023 - £nil).

There are no further related party transactions to disclose.

ALLOTMENTS FOR LABOURING POOR

England & Wales - Charity number 219936

Accounts

ALLOTMENTS FOR LABOURING POOR

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

ALLOTMENTS FOR LABOURING POOR

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ALLOTMENTS FOR LABOURING POOR

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

The Civic Mayor or Chairman of the Council
J Carter, Chairman
M Lee, Vice Chairman
B T Lohan (deceased 24 December 2022)
P Bradshaw
M Bradshaw
S Ward (resigned 30 June 2022)
T Whitworth
S Richardson
T Clay
R Foster (resigned 2 November 2022)
S Swinscoe (appointed 8 September 2022)

Charity registered number 219936

Independent examiner

Jonathan Wilson
Chartered Accountant
Cromwell House
68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

Bankers

NatWest Bank PLC
9 Church Street
Mansfield
Nottinghamshire
NG18 1HP

Solicitors

Bryan & Armstrong
The New Meeting House
S Peter's Court
Station Street
Mansfield
Nottinghamshire
NG18 1EF

Clerk to the trustees

J Francis-Ward
25 The Banks
Bingham
Nottinghamshire
NG13 8BT

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report together with the financial statements of the charity for the year from 1 April 2022 to 31 March 2023. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Objectives and activities

a. Policies and objectives

The trustees administer 11 sites known as Broomhill Lane, Barratts Field, New England, Little Barn Gardens, Eakring Road, Racecourse, Ravensdale Road, Blake Crescent, Quarry Lane, Kirkland Avenue and Harrop White Road.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

The Trust had another busy year. The main issues on sites remains theft and this has been exacerbated by some allotment holders leaving the gates to sites open. Several complaints continue to be received about fires on site during the summer months. There has been a steady fall off of requests for plots and gardens and a number of leavers since the lifting of lock down and this is expected to continue. The Trust closed one site two years ago which is currently under offer and two more very small sites, one of which has never been suitable as allotment land, are also on the market. The Trust continues to seek ways to encourage interest in allotments. A new policy has been developed and agreed, looking to reduce the size of allotments so that they are more friendly to new gardeners.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

b. Reserves policy

Reason for holding reserves:

The trustees wish to maintain a level of reserves, which is capable of being invested to generate an income, which will meet some of the outgoings of the charity. In addition, the trustees also wish to try to achieve some potential growth on the capital to try to keep pace with inflation.

Level of reserves:

The trustees wish to maintain a level of reserves sufficient to enable repairs and additions to be carried out to the allotments and to give them the potential to further the aims of the charity by the addition of further premises or facilities if appropriate. The trustees are also mindful that they have no other regular source of income (excluding the contributions from the allotment tenants) and that they therefore need to maintain a sufficient level of reserves to generate a high enough level of income to ensure that they are always able to meet their outgoings.

Structure, governance and management

a. Constitution

The charity was created by an Inclosure Award dated 27 June 1855 whereby certain land was allocated as allotment land and it is this land which is now administered by the trustees under a scheme dated 23 May 1916. The sole purpose of the trustees is to provide allotments within the old borough of Mansfield area (i.e. prior to 1974).

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the scheme.

c. Organisational structure and decision-making policies

The charity scheme provides for a total of 12 trustees appointed as follows:

- The Mayor of Mansfield District Council for the time being
- Eleven representative trustees appointed by Mansfield District Council

The term of office of the representative trustees is four years and such trustees may be, but need not be, members of the council.

Meetings are held on average every six weeks at Mansfield Civic Centre.

All those assisting the charity do so on a self-employed basis so that any minor areas of risk in employing staff are minimised.

Investment management was reviewed during the year and it was decided to maintain the status quo for the time being.

The charity is a member of the National Allotment Association. One of the benefits of membership is to obtain favourable insurance rates.

ALLOTMENTS FOR LABOURING POOR

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Structure, governance and management (continued)

d. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of trustees on 3 January 2024 and signed on their behalf by:

J Carter
Chairman

ALLOTMENTS FOR LABOURING POOR

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the trustees of Allotments for Labouring Poor ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 8 January 2024

Jonathan Wilson FCA CTA

Chartered Accountant

ALLOTMENTS FOR LABOURING POOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Charitable activities	3	18,444	-	18,444	19,371
Investments	4	8,278	-	8,278	8,107
Total income and endowments		26,722	-	26,722	27,478
Expenditure on:					
Charitable activities	5	28,741	-	28,741	29,411
Total expenditure		28,741	-	28,741	29,411
Net expenditure before net (losses)/gains on investments		(2,019)	-	(2,019)	(1,933)
Net (losses)/gains on investments		(12,782)	-	(12,782)	20,135
Net movement in funds		(14,801)	-	(14,801)	18,202
Reconciliation of funds:					
Total funds brought forward		1,130,870	1,434,488	2,565,358	2,547,156
Net movement in funds		(14,801)	-	(14,801)	18,202
Total funds carried forward		1,116,069	1,434,488	2,550,557	2,565,358

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

The notes on pages 8 to 16 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	2,253,476	2,253,476
Investments	9	277,806	290,588
		<u>2,531,282</u>	<u>2,544,064</u>
Current assets			
Debtors	10	1,774	500
Cash at bank and in hand		23,124	23,004
		<u>24,898</u>	<u>23,504</u>
Creditors: amounts falling due within one year	11	(5,623)	(2,210)
Net current assets		<u>19,275</u>	<u>21,294</u>
Total net assets		<u><u>2,550,557</u></u>	<u><u>2,565,358</u></u>
Charity funds			
Endowment funds	12	1,434,488	1,434,488
Restricted funds	12	-	-
Unrestricted funds	12	1,116,069	1,130,870
Total funds		<u><u>2,550,557</u></u>	<u><u>2,565,358</u></u>

The financial statements were approved and authorised for issue by the trustees on 03 January 2024 and signed on their behalf by:

J Carter
Chairman

M Lee
Vice Chairman

The notes on pages 8 to 16 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Allotments for Labouring Poor meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of COVID-19, the war in Ukraine and the cost of living crisis. The trustees continue to monitor the position closely however they believe that the charity can continue at its current level of activity subject to continued support from the bank and they therefore continue to adopt the going concern basis.

1.3 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.9 Tangible fixed assets and depreciation

The freehold land is shown in the balance sheet at cost. Any enhancement expenditure on the allotments has been capitalised as part of the cost of the freehold land. The remaining allotments are shown in the balance sheet at £nil cost which is treated as the acquisition cost to the charity.

It is the trustees' intention to value the land owned by the charity and to use the valuation as the carrying value, in the financial statements.

Land is not depreciated. No depreciation is provided on freehold land.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Allotments for Labouring Poor is an unincorporated charity registered in England, registration number 219936.

3. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rental income	18,444	18,444	19,371
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2022	19,371	19,371	
	<hr/> <hr/>	<hr/> <hr/>	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from local listed investments	8,278	8,278	8,107
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2022	8,107	8,107	
	<hr/> <hr/>	<hr/> <hr/>	

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

5. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Rates and water	181	181	1,291
Insurance	277	277	144
Site maintenance	3,636	3,636	4,024
Professional charges	21,211	21,211	20,900
Miscellaneous expenses	466	466	41
Accountancy fees	2,100	2,100	2,100
Trustees' travel expenses and other costs	870	870	911
	<u>28,741</u>	<u>28,741</u>	<u>29,411</u>
Total 2022	<u>29,411</u>	<u>29,411</u>	

6. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,100</u>	<u>2,100</u>

7. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £870 were reimbursed or paid directly to 8 trustees (2022 - £911 to 9 trustees), analysed as travel - £400 (2022 - £450) and other costs - £470 (2022 - £461).

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 April 2022	2,253,476
At 31 March 2023	<u>2,253,476</u>
Net book value	
At 31 March 2023	<u><u>2,253,476</u></u>
At 31 March 2022	<u><u>2,253,476</u></u>

9. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	290,588
Revaluations	(12,782)
At 31 March 2023	<u>277,806</u>
Net book value	
At 31 March 2023	<u>277,806</u>
At 31 March 2022	<u><u>290,588</u></u>

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	500	500
Prepayments and accrued income	1,274	-
	<u>1,774</u>	<u>500</u>

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	5,623	2,210
	<u>5,623</u>	<u>2,210</u>

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds					
General fund	1,130,870	26,722	(28,741)	(12,782)	1,116,069
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u>2,565,358</u>	<u>26,722</u>	<u>(28,741)</u>	<u>(12,782)</u>	<u>2,550,557</u>

The general fund represents the unrestricted funds which the trustees can use at their discretion in furtherance of the general objects of the charity.

The endowment funds represent those assets held by the charity, mainly land as either permanent or expendable endowment. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds					
General fund	1,112,668	27,478	(29,411)	20,135	1,130,870
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u><u>2,547,156</u></u>	<u><u>27,478</u></u>	<u><u>(29,411)</u></u>	<u><u>20,135</u></u>	<u><u>2,565,358</u></u>

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Tangible fixed assets	818,988	1,434,488	2,253,476
Fixed asset investments	277,806	-	277,806
Current assets	24,898	-	24,898
Creditors due within one year	(5,623)	-	(5,623)
	1,116,069	1,434,488	2,550,557
	1,116,069	1,434,488	2,550,557

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Tangible fixed assets	818,988	1,434,488	2,253,476
Fixed asset investments	290,588	-	290,588
Current assets	23,504	-	23,504
Creditors due within one year	(2,210)	-	(2,210)
	1,130,870	1,434,488	2,565,358
	1,130,870	1,434,488	2,565,358

14. Related party transactions

There are no further related party transactions to disclose.

ALLOTMENTS FOR LABOURING POOR

England & Wales - Charity number 219936

Accounts

ALLOTMENTS FOR LABOURING POOR

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

ALLOTMENTS FOR LABOURING POOR

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ALLOTMENTS FOR LABOURING POOR

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees The Civic Mayor or Chairman of the Council
J Carter, Chairman
M Lee, Vice Chairman
B T Lohan
P Bradshaw
M Bradshaw
S Ward (resigned 30 June 2022)
T Whitworth
S Richardson
T Clay
R Foster

**Charity registered
number** 219936

Independent examiner Jonathan Wilson
Chartered Accountant
Cromwell House
68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

Bankers NatWest Bank PLC
9 Church Street
Mansfield
Nottinghamshire
NG18 1HP

Solicitors Bryan & Armstrong
The New Meeting House
S Peter's Court
Station Street
Mansfield
Nottinghamshire
NG18 1EF

Clerk to the trustees J Francis-Ward
25 The Banks
Bingham
Nottinghamshire
NG13 8BT

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report together with the financial statements of the charity for the year from 1 April 2021 to 31 March 2022. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Objectives and activities

a. Policies and objectives

The trustees administer 11 sites known as Broomhill Lane, Barratts Field, New England, Little Barn Gardens, Eakring Road, Racecourse, Ravensdale Road, Blake Crescent, Quarry Lane, Kirkland Avenue and Harrop White Road.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

It has been another busy year for the Trust. Bonfires on sites have continued to be an issue and the Trustees have been very clear that these cause a nuisance to neighbours and are not permitted. The issue of bonfires was highlighted again in rent renewal letters. The Trust agreed a sale of a former allotment site which was now unsuitable. The sale if it proceeds to completion will ensure the longevity of the Trust for many decades to come. There has been a drop off in interest in taking up allotments and there are a number of vacancies on sites. The Trust continues to look at ways to improve take up. One of these is to reduce the size of some plots as smaller plots are much more popular. A policy in respect of this was agreed by the Trust in March 2022. The Trust continued to meet via Zoom for most of this financial year but will resume in person meetings as soon as possible.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

b. Reserves policy

Reason for holding reserves:

The trustees wish to maintain a level of reserves, which is capable of being invested to generate an income, which will meet some of the outgoings of the charity. In addition, the trustees also wish to try to achieve some potential growth on the capital to try to keep pace with inflation.

Level of reserves:

The trustees wish to maintain a level of reserves sufficient to enable repairs and additions to be carried out to the allotments and to give them the potential to further the aims of the charity by the addition of further premises or facilities if appropriate. The trustees are also mindful that they have no other regular source of income (excluding the contributions from the allotment tenants) and that they therefore need to maintain a sufficient level of reserves to generate a high enough level of income to ensure that they are always able to meet their outgoings.

Structure, governance and management

a. Constitution

The charity was created by an Inclosure Award dated 27 June 1855 whereby certain land was allocated as allotment land and it is this land which is now administered by the trustees under a scheme dated 23 May 1916. The sole purpose of the trustees is to provide allotments within the old borough of Mansfield area (i.e. prior to 1974).

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the scheme.

c. Organisational structure and decision-making policies

The charity scheme provides for a total of 12 trustees appointed as follows:

- The Mayor of Mansfield District Council for the time being
- Eleven representative trustees appointed by Mansfield District Council

The term of office of the representative trustees is four years and such trustees may be, but need not be, members of the council.

Meetings are held on average every six weeks at Mansfield Civic Centre.

All those assisting the charity do so on a self-employed basis so that any minor areas of risk in employing staff are minimised.

Investment management was reviewed during the year and it was decided to maintain the status quo for the time being.

The charity is a member of the National Allotment Association. One of the benefits of membership is to obtain favourable insurance rates.

ALLOTMENTS FOR LABOURING POOR

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Structure, governance and management (continued)

d. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of trustees on 12 December 2022 and signed on their behalf by:

J Carter
Chairman

ALLOTMENTS FOR LABOURING POOR

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the trustees of Allotments for Labouring Poor ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

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 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson

Dated: 10 January 2023

Jonathan Wilson FCA

Chartered Accountant

ALLOTMENTS FOR LABOURING POOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Charitable activities	3	19,371	-	19,371	23,108
Investments	4	8,107	-	8,107	10,703
Total income and endowments		27,478	-	27,478	33,811
Expenditure on:					
Charitable activities	5	29,411	-	29,411	31,625
Total expenditure		29,411	-	29,411	31,625
Net (expenditure)/income before net gains on investments		(1,933)	-	(1,933)	2,186
Net gains on investments		20,135	-	20,135	59,084
Net movement in funds		18,202	-	18,202	61,270
Reconciliation of funds:					
Total funds brought forward		1,112,668	1,434,488	2,547,156	2,485,886
Net movement in funds		18,202	-	18,202	61,270
Total funds carried forward		1,130,870	1,434,488	2,565,358	2,547,156

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

The notes on pages 8 to 16 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	2,253,476	2,253,476
Investments	9	290,588	270,453
		<u>2,544,064</u>	<u>2,523,929</u>
Current assets			
Debtors	10	500	-
Cash at bank and in hand		23,004	28,910
		<u>23,504</u>	<u>28,910</u>
Creditors: amounts falling due within one year	11	(2,210)	(5,683)
Net current assets		<u>21,294</u>	<u>23,227</u>
Total net assets		<u><u>2,565,358</u></u>	<u><u>2,547,156</u></u>
Charity funds			
Endowment funds	12	1,434,488	1,434,488
Restricted funds	12	-	-
Unrestricted funds	12	1,130,870	1,112,668
Total funds		<u><u>2,565,358</u></u>	<u><u>2,547,156</u></u>

The financial statements were approved and authorised for issue by the trustees on 12 December 2022 and signed on their behalf by:

J Carter
Chairman

M Lee
Vice Chairman

The notes on pages 8 to 16 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Allotments for Labouring Poor meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The COVID-19 pandemic has not had a significant, immediate impact on the charity's operations. However changes in the general economic conditions brought about by the uncertainty surrounding COVID-19 did have a significant impact on the values of the charity's investments. Subsequent review of the investment portfolio suggests a recovery to the pre COVID-19 levels.

Hence the trustees believe it is appropriate to adopt the going concern basis of preparation of the financial statements.

1.3 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Tangible fixed assets and depreciation

The freehold land is shown in the balance sheet at cost. Any enhancement expenditure on the allotments has been capitalised as part of the cost of the freehold land. The remaining allotments are shown in the balance sheet at £nil cost which is treated as the acquisition cost to the charity.

It is the trustees' intention to value the land owned by the charity and to use the valuation as the carrying value, in the financial statements.

No depreciation is provided on freehold land.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Allotments for Labouring Poor is an unincorporated charity registered in England, registration number 219936.

3. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rental income	19,371	19,371	23,108
	<u>19,371</u>	<u>19,371</u>	
Total 2021	23,108	23,108	
	<u>23,108</u>	<u>23,108</u>	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from local listed investments	8,107	8,107	10,703
	<u>8,107</u>	<u>8,107</u>	
Total 2021	10,703	10,703	
	<u>10,703</u>	<u>10,703</u>	

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Rates and water	1,291	1,291	3,082
Insurance	144	144	565
Site maintenance	4,024	4,024	4,776
Professional charges	20,900	20,900	19,948
Miscellaneous expenses	41	41	254
Accountancy fees	2,100	2,100	2,100
Trustees' travel expenses and other costs	911	911	900
	<u>29,411</u>	<u>29,411</u>	<u>31,625</u>
Total 2021	<u>31,625</u>	<u>31,625</u>	

6. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,100</u>	<u>2,100</u>

7. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £911 were reimbursed or paid directly to 9 trustees (2021 - £900 to 10 trustees), analysed as travel - £450 (2021 - £500) and other costs - £461 (2021 - £400).

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 April 2021	2,253,476
At 31 March 2022	<u>2,253,476</u>
Net book value	
At 31 March 2022	<u><u>2,253,476</u></u>
At 31 March 2021	<u><u>2,253,476</u></u>

9. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2021	270,453
Revaluations	20,135
At 31 March 2022	<u>290,588</u>
Net book value	
At 31 March 2022	<u>290,588</u>
At 31 March 2021	<u><u>270,453</u></u>

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Debtors

	2022	2021
	£	£
Due within one year		
Other debtors	500	-
	<u>500</u>	<u>-</u>

11. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,210	5,683
	<u>2,210</u>	<u>5,683</u>

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds					
General fund	1,112,668	27,478	(29,411)	20,135	1,130,870
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u><u>2,547,156</u></u>	<u><u>27,478</u></u>	<u><u>(29,411)</u></u>	<u><u>20,135</u></u>	<u><u>2,565,358</u></u>

The general fund represents the unrestricted funds which the trustees can use at their discretion in furtherance of the general objects of the charity.

The endowment funds represent those assets held by the charity, mainly land as either permanent or expendable endowment. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
Unrestricted funds					
General fund	1,051,398	33,811	(31,625)	59,084	1,112,668
Endowment funds					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
Total of funds	<u><u>2,485,886</u></u>	<u><u>33,811</u></u>	<u><u>(31,625)</u></u>	<u><u>59,084</u></u>	<u><u>2,547,156</u></u>

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Tangible fixed assets	818,988	1,434,488	2,253,476
Fixed asset investments	290,588	-	290,588
Current assets	23,504	-	23,504
Creditors due within one year	(2,210)	-	(2,210)
	<u>1,130,870</u>	<u>1,434,488</u>	<u>2,565,358</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
Tangible fixed assets	818,988	1,434,488	2,253,476
Fixed asset investments	270,453	-	270,453
Current assets	28,910	-	28,910
Creditors due within one year	(5,683)	-	(5,683)
	<u>1,112,668</u>	<u>1,434,488</u>	<u>2,547,156</u>

14. Related party transactions

There are no further related party transactions to disclose.

ALLOTMENTS FOR LABOURING POOR

England & Wales - Charity number 219936

Accounts

ALLOTMENTS FOR LABOURING POOR

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ALLOTMENTS FOR LABOURING POOR

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ALLOTMENTS FOR LABOURING POOR

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees The Civic Mayor or Chairman of the Council
J Carter, Chairman
M Lee, Vice Chairman
B T Lohan
P Bradshaw
M Bradshaw
S Ward
T Whitworth
S Richardson
T Clay
R Foster

**Charity registered
number** 219936

Independent examiner Jonathan Wilson
Chartered Accountant
Cromwell House
68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

Bankers NatWest Bank PLC
9 Church Street
Mansfield
Nottinghamshire
NG18 1HP

Solicitors Bryan & Armstrong
The New Meeting House
S Peter's Court
Station Street
Mansfield
Nottinghamshire
NG18 1EF

Clerk to the trustees J Francis-Ward
25 The Banks
Bingham
Nottinghamshire
NG13 8BT

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report together with the financial statements of the charity for the year from 1 April 2020 to 31 March 2021. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Objectives and activities

a. Policies and objectives

The trustees administer 11 sites known as Broomhill Lane, Barratts Field, New England, Little Barn Gardens, Eakring Road, Racecourse, Ravensdale Road, Blake Crescent, Quarry Lane, Kirkland Avenue and Harrop White Road.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

Due to Covid 19 restrictions all meetings of the Trustees have been held virtually using Zoom. Meetings have continued at regular intervals. Measures were taken to ensure that all allotment sites were being used and operated in accordance with Covid 19 guidance. There was an increase in demand for plots during the lockdown and all requests for plots during this period were accommodated. In light of the difficulties presented by Covid 19 and the ensuing increased demand the Trust made a decision not to increase rents for the gardens despite an increase in the cost of water and maintenance. Improvements will continue to be made to sites when funding is available but all sites remain well maintained and managed.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

b. Reserves policy

Reason for holding reserves:

The trustees wish to maintain a level of reserves, which is capable of being invested to generate an income, which will meet some of the outgoings of the charity. In addition, the trustees also wish to try to achieve some potential growth on the capital to try to keep pace with inflation.

Level of reserves:

The trustees wish to maintain a level of reserves sufficient to enable repairs and additions to be carried out to the allotments and to give them the potential to further the aims of the charity by the addition of further premises or facilities if appropriate. The trustees are also mindful that they have no other regular source of income (excluding the contributions from the allotment tenants) and that they therefore need to maintain a sufficient level of reserves to generate a high enough level of income to ensure that they are always able to meet their outgoings.

Structure, governance and management

a. Constitution

The charity was created by an Inclosure Award dated 27 June 1855 whereby certain land was allocated as allotment land and it is this land which is now administered by the trustees under a scheme dated 23 May 1916. The sole purpose of the trustees is to provide allotments within the old borough of Mansfield area (i.e. prior to 1974).

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the scheme.

c. Organisational structure and decision-making policies

The charity scheme provides for a total of 12 trustees appointed as follows:

- The Mayor of Mansfield District Council for the time being
- Eleven representative trustees appointed by Mansfield District Council

The term of office of the representative trustees is four years and such trustees may be, but need not be, members of the council.

Meetings are held on average every six weeks at Mansfield Civic Centre.

All those assisting the charity do so on a self-employed basis so that any minor areas of risk in employing staff are minimised.

Investment management was reviewed during the year and it was decided to maintain the status quo for the time being.

The charity is a member of the National Allotment Association. One of the benefits of membership is to obtain favourable insurance rates.

ALLOTMENTS FOR LABOURING POOR

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

d. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Approved by order of the members of the board of trustees on 7 December 2021 and signed on their behalf by:

J Carter
Chairman

ALLOTMENTS FOR LABOURING POOR

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the trustees of Allotments for Labouring Poor ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

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 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson

Dated: 11 January 2022

Jonathan Wilson FCA

Chartered Accountant

ALLOTMENTS FOR LABOURING POOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Charitable activities	3	23,108	-	23,108	17,443
Investments	4	10,703	-	10,703	11,129
		<u>33,811</u>	<u>-</u>	<u>33,811</u>	<u>28,572</u>
Total income and endowments					
Expenditure on:					
Charitable activities	5	31,625	-	31,625	53,354
		<u>31,625</u>	<u>-</u>	<u>31,625</u>	<u>53,354</u>
Total expenditure					
Net income/(expenditure) before net gains/(losses) on investments					
		2,186	-	2,186	(24,782)
Net gains/(losses) on investments		59,084	-	59,084	(6,324)
		<u>61,270</u>	<u>-</u>	<u>61,270</u>	<u>(31,106)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		1,051,398	1,434,488	2,485,886	2,516,992
Net movement in funds		61,270	-	61,270	(31,106)
		<u>1,112,668</u>	<u>1,434,488</u>	<u>2,547,156</u>	<u>2,485,886</u>
Total funds carried forward					

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

The notes on pages 8 to 14 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	2,253,476	2,163,976
Investments	9	270,453	301,369
		<u>2,523,929</u>	<u>2,465,345</u>
Current assets			
Cash at bank and in hand		28,910	30,499
Creditors: amounts falling due within one year	10	(5,683)	(9,958)
		<u>23,227</u>	<u>20,541</u>
Net current assets		<u>23,227</u>	<u>20,541</u>
Total net assets		<u><u>2,547,156</u></u>	<u><u>2,485,886</u></u>
Charity funds			
Endowment funds	11	1,434,488	1,434,488
Restricted funds		-	-
Unrestricted funds	11	1,112,668	1,051,398
		<u>1,112,668</u>	<u>1,051,398</u>
Total funds		<u><u>2,547,156</u></u>	<u><u>2,485,886</u></u>

The financial statements were approved and authorised for issue by the trustees on 07 December 2021 and signed on their behalf by:

J Carter
Chairman

M Lee
Vice Chairman

The notes on pages 8 to 14 form part of these financial statements.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Allotments for Labouring Poor meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The COVID-19 pandemic has not had a significant, immediate impact on the charity's operations. However changes in the general economic conditions brought about by the uncertainty surrounding COVID-19 have had a significant impact on the values of the charity's investments at the balance sheet date. Subsequent review of the investment portfolio suggests some recovery to the pre COVID-19 levels.

Hence the trustees believe it is appropriate to adopt the going concern basis of preparation of the financial statements.

1.3 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.9 Tangible fixed assets and depreciation

The freehold land is shown in the balance sheet at cost. Any enhancement expenditure on the allotments has been capitalised as part of the cost of the freehold land. The remaining allotments are shown in the balance sheet at £nil cost which is treated as the acquisition cost to the charity.

It is the trustees' intention to value the land owned by the charity and to use the valuation as the carrying value, in the financial statements.

No depreciation is provided on freehold land.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies (continued)

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Allotments for Labouring Poor is an unincorporated charity registered in England, registration number 219936.

3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rental income	23,108	23,108	17,443
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2020	17,443	17,443	
	<hr/> <hr/>	<hr/> <hr/>	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from local listed investments	10,703	10,703	11,129
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2020	11,129	11,129	
	<hr/> <hr/>	<hr/> <hr/>	

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rates and water	3,082	3,082	4,476
Insurance	565	565	543
Site maintenance	4,776	4,776	18,672
Professional charges	19,948	19,948	25,712
Miscellaneous expenses	254	254	843
Accountancy fees	2,100	2,100	2,100
Trustees' travel expenses and other costs	900	900	1,008
	<u>31,625</u>	<u>31,625</u>	<u>53,354</u>
Total 2020	<u>53,354</u>	<u>53,354</u>	

6. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,100</u>	<u>2,100</u>

7. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, expenses totalling £900 were reimbursed or paid directly to 10 trustees (2020 - £1,008 to 10 trustees), analysed as travel - £500 (2020 - £500) and other costs - £400 (2020 - £508).

ALLOTMENTS FOR LABOURING POOR

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Tangible fixed assets

	Freehold property £
Cost or valuation	
At 1 April 2020	2,163,976
Additions	89,500
At 31 March 2021	<u>2,253,476</u>
Net book value	
At 31 March 2021	<u><u>2,253,476</u></u>
At 31 March 2020	<u><u>2,163,976</u></u>

9. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	301,369
Disposals	(73,564)
Revaluations	42,648
At 31 March 2021	<u>270,453</u>
Net book value	
At 31 March 2021	<u>270,453</u>
At 31 March 2020	<u><u>301,369</u></u>

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

10. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	5,683	9,958
	2021 £	2020 £
Deferred income at 1 April 2020	4,358	3,715
Resources deferred during the year	-	4,358
Amounts released from previous periods	(4,358)	(3,715)
	-	4,358

11. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
General funds	1,051,398	33,811	(31,625)	59,084	1,112,668
Endowment funds	1,434,488	-	-	-	1,434,488
	2,485,886	33,811	(31,625)	59,084	2,547,156

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
General funds	1,082,504	28,572	(53,354)	(6,324)	1,051,398
Endowment funds	1,434,488	-	-	-	1,434,488
	2,516,992	28,572	(53,354)	(6,324)	2,485,886

The general fund represents the unrestricted funds which the trustees can use at their discretion in furtherance of the general objects of the charity.

The endowment funds represent those assets held by the charity, mainly land as either permanent or expendable endowment. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

ALLOTMENTS FOR LABOURING POOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
Tangible fixed assets	818,988	1,434,488	2,253,476
Fixed asset investments	270,453	-	270,453
Current assets	28,910	-	28,910
Creditors due within one year	(5,683)	-	(5,683)
	<u>1,112,668</u>	<u>1,434,488</u>	<u>2,547,156</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £
Tangible fixed assets	729,488	1,434,488	2,163,976
Fixed asset investments	301,369	-	301,369
Current assets	30,499	-	30,499
Creditors due within one year	(9,958)	-	(9,958)
	<u>1,051,398</u>	<u>1,434,488</u>	<u>2,485,886</u>

13. Related party transactions

There are no further related party transactions to disclose.