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**ALLOTMENTS FOR LABOURING POOR**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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## ALLOTMENTS FOR LABOURING POOR

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## ALLOTMENTS FOR LABOURING POOR

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

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**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

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## ALLOTMENTS FOR LABOURING POOR

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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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.

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## ALLOTMENTS FOR LABOURING POOR

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

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#### **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.

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## ALLOTMENTS FOR LABOURING POOR

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

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#### 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

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## ALLOTMENTS FOR LABOURING POOR

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

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

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 £
<b>Fixed assets</b>			
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>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>19,275</u>	<u>21,294</u>
<b>Total net assets</b>		<u><u>2,550,557</u></u>	<u><u>2,565,358</u></u>
<b>Charity funds</b>			
Endowment funds	12	1,434,488	1,434,488
Restricted funds	12	-	-
Unrestricted funds	12	1,116,069	1,130,870
<b>Total funds</b>		<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.

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## ALLOTMENTS FOR LABOURING POOR

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

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#### 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.

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## ALLOTMENTS FOR LABOURING POOR

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

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#### 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.

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## ALLOTMENTS FOR LABOURING POOR

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

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#### 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	<b>18,444</b>	19,371
	<u>          </u>	<u>          </u>	<u>          </u>
Total 2022	19,371	19,371	
	<u>          </u>	<u>          </u>	

#### 4. Investment income

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

## 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 £
<b>Cost or valuation</b>	
At 1 April 2022	2,253,476
At 31 March 2023	<u>2,253,476</u>
<b>Net book value</b>	
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 £
<b>Cost or valuation</b>	
At 1 April 2022	290,588
Revaluations	(12,782)
At 31 March 2023	<u>277,806</u>
<b>Net book value</b>	
At 31 March 2023	<u>277,806</u>
At 31 March 2022	<u><u>290,588</u></u>

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**ALLOTMENTS FOR LABOURING POOR**

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

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**10. Debtors**

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

**11. Creditors: Amounts falling due within one year**

	<b>2023</b> £	2022 £
Accruals and deferred income	<b>5,623</b>	2,210
	<u><b>5,623</b></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 £
<b>Unrestricted funds</b>					
General fund	1,130,870	26,722	(28,741)	(12,782)	1,116,069
<b>Endowment funds</b>					
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>
<b>Total of funds</b>	<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>

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 £
<b>Unrestricted funds</b>					
General fund	1,112,668	27,478	(29,411)	20,135	1,130,870
	<u>1,112,668</u>	<u>27,478</u>	<u>(29,411)</u>	<u>20,135</u>	<u>1,130,870</u>
<b>Endowment funds</b>					
Permanent endowment fund	42,911	-	-	-	42,911
Expendable endowment fund	1,391,577	-	-	-	1,391,577
	<u>1,391,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,391,577</u>
	<u>1,434,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,434,488</u>
<b>Total of funds</b>	<u>2,547,156</u>	<u>27,478</u>	<u>(29,411)</u>	<u>20,135</u>	<u>2,565,358</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)
	<u>1,116,069</u>	<u>1,434,488</u>	<u>2,550,557</u>

##### 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)
	<u>1,130,870</u>	<u>1,434,488</u>	<u>2,565,358</u>

#### 14. Related party transactions

There are no further related party transactions to disclose.