

# TURBARY ALLOTMENT CHARITY

England & Wales · Charity number 231769

## Details

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Other names	TURBARY ALLOTMENT
Status	Registered
Legal form	Other
Registered	1964-01-29
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	2 Franklin Avenue Tadley Hampshire RG26 4ET
Phone	07881686351
Email	<a href="mailto:nickibarry@hotmail.com">nickibarry@hotmail.com</a>

## Activities

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**Objects:** (1) TO RELIEVE EITHER GENERALLY OR INDIVIDUALLY PERSONS RESIDENT IN THE AREA OF BENEFIT WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS. (2 )IF AND IN SO FAR AS INCOME IN ANY YEAR IS NOT REQUIRED FOR APPLICATION IN MANNER AFORESAID THE TRUSTEES MAY APPLY THE SAME AS IT THINKS FIT FOR ANY CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE INHABITANTS OF THE AREA OF THE ANCIENT PARISH OF TADLEY

**Activities:** Provision of grants to organisations and individuals in the area of benefit for the relief of need, hardship or distress.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** ANCIENT PARISH OF TADLEY
- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£86,645	£104,874	-	-
2024-03-31	£62,634	£109,936	-	-
2023-03-31	£76,588	£208,112	-	-
2022-03-31	£72,732	£119,707	-	-
2021-03-31	£70,902	£160,100	-	-

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## Trustees

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Name	Role	Appointed
TADLEY TOWN COUNCIL		2013-08-12

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**TURBARY ALLOTMENT CHARITY**

England & Wales - Charity number 231769

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# Accounts

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**THE TURBARY ALLOTMENT CHARITY  
FINANCIAL STATEMENTS  
31 MARCH 2025**

Charity Number 231769

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**THE TURBARY ALLOTMENT CHARITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**THE TURBARY ALLOTMENT CHARITY  
TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

The trustee presents their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2025

**ADDRESS**

2 Franklin Avenue, Tadley, Hampshire, RG26 4ET

**TRUSTEES**

The Corporate trustee of the Charity is Tadley Town Council represented by the members of that body at each meeting.

**BANKERS**

Lloyds TSB plc, Aldermaston Road, Tadley, Hants RG26 6QB

**SOLICITORS**

Rowberry Morris, Sherfield House, Mulfords Hill, Tadley, RG26 3XJ

**INDEPENDENT EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

**GOVERNANCE**

Charity Commission Scheme dated 5 February 1991

**OBJECTS as set out in Governing Document**

Subject to payment of expenses to administer the Charity and any of its land and property, the Charity applies its income to relieving either generally or individually persons resident in the area of benefit who are in conditions of need, hardship, or distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship or distress of such persons.

**ACTIVITIES in relation to the objects**

The Charity provides grants (in the form of money, provision or paying for items, services or facilities) to organisations or individuals in the area of benefit, for the relief of need, hardship or distress. Individuals must be resident in the area of benefit, however grants can also be made to people who have a long association with the area of benefit but no longer live within the area, e.g. a person who has lived in Tadley all their life but is now in residential care in Basingstoke. Organisations must be providing benefit primarily to persons residing in the area of benefit.

A Clerk is engaged part-time to attend to the administration of the Charity.

**GRANT MAKING POLICY**

The charity provides grants to organisations or individuals in the area of benefit, for the relief of need, hardship or distress.

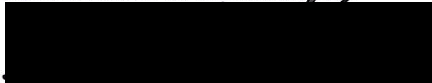
**INVESTMENT POLICY**

The Trustees look to generate an income whilst maintaining the capital and consider that funds designed for the Charity sector meets that requirement.

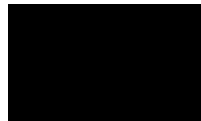
**RESERVES POLICY**

The free reserves of the Charity, which are unrestricted funds, are available to meet its running costs and can then be applied to grants in accordance with the grants policy. If the charity has an annual surplus of income over outgoings and these surpluses are placed in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd. The monies on deposit are available on demand without penalty and earn a competitive rate of interest linked to the money market. The endowment fund of the charity (amounting to £814,483) derives from the sale of land and is also invested as per the reserves policy

**SIGNED ON BEHALF OF THE TRUSTEES,**



Name **SUE MULLAN**  
Date **21/7/25**



Name **AURIL BURDETT**  
Date **21/7/25**

**THE TURBARY ALLOTMENT CHARITY  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

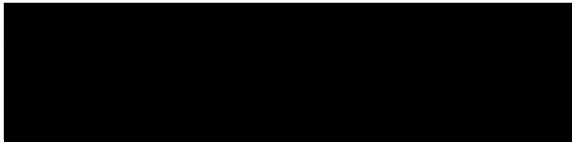
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG  
2<sup>nd</sup> July 2025

**THE TURBARY ALLOTMENT CHARITY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Endowment Fund £	Total Funds 2025 £	2024 £
<b>INCOME</b>					
Rural Payment Agency income	1	32,971		32,971	9,643
Investment income		18,113		18,113	23,104
Asset sold				0	868
Feed in tariff income		866		866	912
Wayleaves		1,958		1,958	253
Building rental income		30,668		30,668	26,594
				0	0
		84,575		84,575	61,374
				0	0
Crystallised gains on investment sales		0		0	0
Bank interest		2,070		2,070	1,260
<b>TOTAL INCOMING RESOURCES</b>		86,645	0	86,645	62,634
<b>EXPENDITURE</b>					
Grants made	2	15,326		15,326	49,657
Repairs and maintenance		3,858		3,858	4,757
Maintenance of common		66,021		66,021	39,862
Insurance		4,886		4,886	4,723
Wages		1,697		1,697	1,633
Sundries		11,099		11,099	7,351
Independent examiners fee		575		575	575
Management fees		1,412		1,412	1,378
		104,874	0	104,874	109,936
Depreciation		25,434		25,434	33,647
<b>TOTAL RESOURCES EXPENDED</b>		130,309	0	130,309	143,583
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		-43,664	0	-43,664	-80,948

The notes on page 7 form part of these financial statements.

**THE TURBARY ALLOTMENT CHARITY  
BALANCE SHEET  
AS AT 31 MARCH 2025**

	Note	2025		2024	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	3		274,346		299,780
Fixed asset investments			<u>815,631</u>		<u>851,344</u>
			<u>1,089,977</u>		<u>1,151,125</u>
<b>CURRENT ASSETS</b>					
Prepayments and other debtors		0		0	
Cash at bank and in hand		<u>19,045</u>		<u>26,376</u>	
		<u>19,045</u>		<u>26,376</u>	
<b>CURRENT LIABILITIES</b>					
Accruals and other creditors		<u>0</u>		<u>0</u>	
		<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS</b>					
			<u>19,045</u>		<u>26,376</u>
<b>NET ASSETS</b>					
			<u>1,109,022</u>		<u>1,177,500</u>
<b>FUNDS</b>					
Designated unrestricted reserve	4		92,255		125,019
Endowment Fund			814,483		814,483
Unrealised gains on investments			<u>202,284</u>		<u>237,998</u>
<b>TOTAL FUNDS</b>			<u>1,109,022</u>		<u>1,177,500</u>

These financial statements were approved on



Name *SYE MULLAN*  
Date *21/7/25*

The notes on page 7 form part of these financial statements.

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

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and FRS102 with reduced disclosure exemptions.

**Fixed assets**

Until 2019 all assets were recorded at historic cost due to the low level of expenditure.  
 From 2020, all assets were depreciated as follows

Land and freehold buildings	recorded at historic cost or nominal value
Fixtures and fittings on Turbary Building	15 % reducing balance
Fixtures and fittings on Turbary Common	20 % reducing balance
Play and sports Equipment	25% reducing balance

**2. GRANTS and related party transactions**

During the year the following grants were made to organisations with which the Charity is related

Nil	£0
	£0

**3. FIXED ASSETS**

	Land and Buildings	Building fixtures	Common Fixtures	Play equipment	2025 Total	2024
	£	£	£	£	£	£
<b>COST</b>						
Brought forward	193,918	17,903	14,464	336,533	562,818	562,818
Additions	0	0	0	42,094	42,094	42,094
as at 31.03.24	<u>193,918</u>	<u>17,903</u>	<u>14,464</u>	<u>378,627</u>	<u>604,911</u>	<u>604,911</u>
<b>DEPRECIATION</b>						
Brought forward	0	9,959	9,724	285,447	305,131	271,484
Charge for the year	0	1,192	948	23,295	25,434	33,647
as at 31.03.24	<u>0</u>	<u>11,151</u>	<u>10,672</u>	<u>308,742</u>	<u>330,565</u>	<u>305,131</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.04.23	<u>193,918</u>	<u>7,943</u>	<u>4,740</u>	<u>51,086</u>	<u>257,687</u>	<u>291,333</u>
Carried forward as at 31.03.24	<u>193,918</u>	<u>6,752</u>	<u>3,792</u>	<u>69,885</u>	<u>274,346</u>	<u>299,780</u>

**4. RESERVES**

	01.04.24 b/fwd	Income	Expenditure	Transfers	c/fwd 31.03.25
	£	£	£	£	£
Unrestricted reserve	135,919	0	43,664	0	92,255
Endowment Fund	814,483			0	814,483
Unrealised gain on investments	209,473	-7,188		0	202,284
	<u>1,159,874</u>	<u>-7,188</u>	<u>43,664</u>	<u>0</u>	<u>1,109,022</u>

**TURBARY ALLOTMENT CHARITY**

England & Wales - Charity number 231769

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# Accounts

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**THE TURBARY ALLOTMENT CHARITY  
FINANCIAL STATEMENTS  
31 MARCH 2024**

Charity Number 231769

**THE TURBARY ALLOTMENT CHARITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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# THE TURBARY ALLOTMENT CHARITY TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2024

## ADDRESS

2 Franklin Avenue, Tadley, Hampshire, RG26 4ET

## TRUSTEES

The Corporate trustee of the Charity is Tadley Town Council represented by the members of that body at each meeting.

## BANKERS

Lloyds TSB plc. Aldermaston Road, Tadley, Hants RG26 6QB

## SOLICITORS

Rowberry Morris, Sherfield House, Mulfords Hill, Tadley, RG26 3XJ

## INDEPENDENT EXAMINER

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

## GOVERNANCE

Charity Commission Scheme dated 5 February 1991

## OBJECTS as set out in Governing Document

Subject to payment of expenses to administer the Charity and any of its land and property, the Charity applies its income to relieving either generally or individually persons resident in the area of benefit who are in conditions of need, hardship, or distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship or distress of such persons.

## ACTIVITIES in relation to the objects

The Charity provides grants (in the form of money, provision or paying for items, services or facilities) to organisations or individuals in the area of benefit, for the relief of need, hardship or distress. Individuals must be resident in the area of benefit, however grants can also be made to people who have a long association with the area of benefit but no longer live within the area, e.g. a person who has lived in Tadley all their life but is now in residential care in Basingstoke. Organisations must be providing benefit primarily to persons residing in the area of benefit.

A Clerk is engaged part-time to attend to the administration of the Charity.

## GRANT MAKING POLICY

The charity provides grants to organisations or individuals in the area of benefit, for the relief of need, hardship or distress.

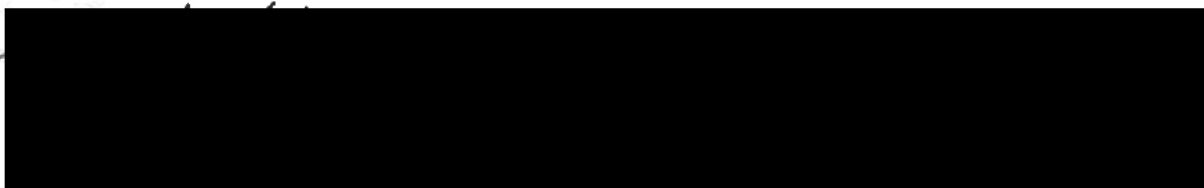
## INVESTMENT POLICY

The Trustees look to generate an income whilst maintaining the capital and consider that funds designed for the Charity sector meets that requirement.

## RESERVES POLICY

The free reserves of the Charity, which are unrestricted funds, are available to meet its running costs and can then be applied to grants in accordance with the grants policy. If the charity has an annual surplus of income over outgoings and these surpluses are placed in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd. The monies on deposit are available on demand without penalty and earn a competitive rate of interest linked to the money market. The endowment fund of the charity (amounting to £814,483) derives from the sale of land and is also invested as per the reserves policy

## SIGNED ON BEHALF OF THE TRUSTEES



**THE TURBARY ALLOTMENT CHARITY  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG  
3<sup>rd</sup> July 2024

**THE TURBARY ALLOTMENT CHARITY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Endowment Fund £	Total Funds 2024 £	2023 £
<b>INCOME</b>					
Rural Payment Agency income	1	9,643		9,643	10,509
Investment income		23,104		23,104	24,835
Asset sold		868		868	0
Feed in tariff income		912		912	861
Wayleaves		253		253	253
Building rental income		26,594		26,594	39,387
				0	0
		<b>61,374</b>		<b>61,374</b>	<b>75,844</b>
				0	0
Crystallised gains on investment sales		0		0	0
Bank interest		1,260		1,260	744
<b>TOTAL INCOMING RESOURCES</b>		<b>62,634</b>	<b>0</b>	<b>62,634</b>	<b>76,588</b>
<b>EXPENDITURE</b>					
Grants made	2	49,657		49,657	104,932
Repairs and maintenance		4,757		4,757	5,557
Maintenance of common		39,862		39,862	39,780
Insurance		4,723		4,723	3,848
Wages		1,633		1,633	1,567
Sundries		7,351		7,351	4,324
Independent examiners fee		575		575	575
Management fees		1,378		1,378	2,986
		<b>109,936</b>	<b>0</b>	<b>109,936</b>	<b>163,569</b>
Depreciation		33,647		33,647	44,543
<b>TOTAL RESOURCES EXPENDED</b>		<b>143,583</b>	<b>0</b>	<b>143,583#</b>	<b>208,112</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>-80,948</b>	<b>0</b>	<b>-80,948</b>	<b>-131,524</b>

The notes on page 7 form part of these financial statements.

**THE TURBARY ALLOTMENT CHARITY  
BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	3		299,780		333,427
Fixed asset investments			851,344		775,184
			<u>1,151,125</u>		<u>1,108,610</u>
<b>CURRENT ASSETS</b>					
Prepayments and other debtors		0		0	
Cash at bank and in hand		26,376		67,685	
		<u>26,376</u>		<u>67,685</u>	
<b>CURRENT LIABILITIES</b>					
Accruals and other creditors		0		0	
		<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS</b>			<u>26,376</u>		<u>67,685</u>
<b>NET ASSETS</b>			<u>1,177,500</u>		<u>1,176,296</u>
<b>FUNDS</b>					
Designated unrestricted reserve	4		125,019		199,976
Endowment Fund			814,483		814,483
Unrealised gains on investments			237,998		161,837
<b>TOTAL FUNDS</b>			<u>1,177,500</u>		<u>1,176,296</u>

These financial statements were approved on 15/7/24



Name SUE MULLAN  
Date 15/7/24

The notes on page 7 form part of these financial statements.

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

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and FRS102 with reduced disclosure exemptions.

**Fixed assets**

Until 2019 all assets were recorded at historic cost due to the low level of expenditure.

From 2020, all assets were depreciated as follows

Land and freehold buildings	recorded at historic cost or nominal value
Fixtures and fittings on Turbary Building	15 % reducing balance
Fixtures and fittings on Turbary Common	20 % reducing balance
Play and sports Equipment	25% reducing balance

**2. GRANTS and related party transactions**

During the year the following grants were made to organisations with which the Charity is related

Tadley Town Council (trustee of charity)	Skate park for local residents	£26,730
		£26,730

**3. FIXED ASSETS**

	Land and Buildings	Building fixtures	Common Fixtures	Play equipment	2024 Total	2023
	£	£	£	£	£	£
<b>COST</b>						
Brought forward	193,918	17,903	14,464	336,533	562,818	562,818
Additions	0	0	0	42,094	42,094	42,094
as at 31.03.24	193,918	17,903	14,464	378,627	604,911	604,911
<b>DEPRECIATION</b>						
Brought forward	0	8,557	8,540	254,387	271,484	226,941
Charge for the year	0	1,402	1,185	31,060	33,647	44,543
as at 31.03.24	0	9,959	9,724	285,447	305,131	271,484
<b>NET BOOK VALUE</b>						
Brought forward at 01.04.23	193,918	9,345	5,925	82,146	291,333	335,877
Carried forward as at 31.03.24	193,918	7,943	4,740	93,180	299,780	333,427

**4. RESERVES**

	01.04.23 b/fwd	Income	Expenditure	Transfers	c/fwd 31.03.24
	£	£	£	£	£
Unrestricted reserve	205,968	0	80,948	0	125,019
Endowment Fund	814,483			0	814,483
Unrealised gain on investments	209,473	28,525		0	237,998
	1,229,923	28,525	80,948	0	1,177,500



**TURBARY ALLOTMENT CHARITY**

England & Wales - Charity number 231769

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# Accounts

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**THE TURBARY ALLOTMENT CHARITY**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2023**

Charity Number 231769



**THE TURBARY ALLOTMENT CHARITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**THE TURBARY ALLOTMENT CHARITY  
TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2023

**ADDRESS**

2 Franklin Avenue, Tadley, Hampshire, RG26 4ET

**TRUSTEES**

The Corporate trustee of the Charity is Tadley Town Council represented by the members of that body at each meeting.

**BANKERS**

Lloyds TSB plc. Aldermaston Road, Tadley, Hants RG26 6QB

**SOLICITORS**

Rowberry Morris, Sherfield House, Mulfords Hill, Tadley, RG26 3XJ

**INDEPENDENT EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

**GOVERNANCE**

Charity Commission Scheme dated 5 February 1991

**OBJECTS as set out in Governing Document**

Subject to payment of expenses to administer the Charity and any of its land and property, the Charity applies its income to relieving either generally or individually persons resident in the area of benefit who are in conditions of need, hardship, or distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship or distress of such persons.

**ACTIVITIES in relation to the objects**

The Charity provides grants (in the form of money, provision or paying for items, services or facilities) to organisations or individuals in the area of benefit, for the relief of need, hardship or distress. Individuals must be resident in the area of benefit, however grants can also be made to people who have a long association with the area of benefit but no longer live within the area, e.g. a person who has lived in Tadley all their life but is now in residential care in Basingstoke. Organisations must be providing benefit primarily to persons residing in the area of benefit. A Clerk is engaged part-time to attend to the administration of the Charity.

**GRANT MAKING POLICY**

The charity provides grants to organisations or individuals in the area of benefit, for the relief of need, hardship or distress.

**INVESTMENT POLICY**


The Trustees look to generate an income whilst maintaining the capital and consider that funds designed for the Charity sector meets that requirement.

**RESERVES POLICY**

The free reserves of the Charity, which are unrestricted funds, are available to meet its running costs and can then be applied to grants in accordance with the grants policy. If the charity has an annual surplus of income over outgoings and these surpluses are placed in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd. The monies on deposit are available on demand without penalty and earn a competitive rate of interest linked to the money market. The endowment fund of the charity (amounting to £814,483) derives from the sale of land and is also invested as per the reserves policy

**SIGNED ON BEHALF OF THE TRUSTEES**

Name  **AVRIL BURDETT**  
Date 2/10/23

Name   
Date **J.B. SUMIN**  
2/10/23

**THE TURBARY ALLOTMENT CHARITY  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 5 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

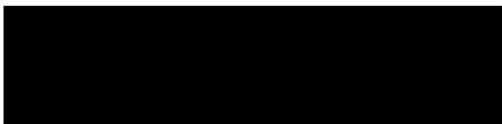
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG  
4<sup>th</sup> July 2023

**THE TURBARY ALLOTMENT CHARITY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Endowment Fund £	Total Funds 2023 £	2022 £
<b>INCOME</b>					
Rural Payment Agency income	1	10,509		10,509	12,625
Investment income		24,835		24,835	26,363
Feed in tariff income		861		861	1,628
Wayleaves		253		253	1,418
Building rental income		39,387		39,387	30,619
				0	0
		<u>75,844</u>		<u>75,844</u>	<u>72,653</u>
				0	0
Crystallised gains on investment sales		0		0	0
Bank interest		744		744	79
<b>TOTAL INCOMING RESOURCES</b>		<u>76,588</u>	<u>0</u>	<u>76,588</u>	<u>72,732</u>
<b>EXPENDITURE</b>					
Grants made	2	104,932		104,932	22,667
Repairs and maintenance		5,557		5,557	2,622
Maintenance of common		39,780		39,780	28,008
Insurance		3,848		3,848	3,181
Wages		1,567		1,567	1,475
Sundries		4,324		4,324	2,170
Independent examiners fee		575		575	575
Management fees		2,986		2,986	0
		<u>163,569</u>	<u>0</u>	<u>163,569</u>	<u>60,698</u>
Depreciation		44,543		44,543	59,009
<b>TOTAL RESOURCES EXPENDED</b>		<u>208,112</u>	<u>0</u>	<u>208,112#</u>	<u>119,707</u>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<u>-131,524</u>	<u>0</u>	<u>-131,524</u>	<u>-46,975</u>

The notes on page 7 form part of these financial statements.

**THE TURBARY ALLOTMENT CHARITY  
BALANCE SHEET  
AS AT 31 MARCH 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	3		333,427		377,970
Fixed asset investments			775,184		922,819
			<u>1,108,610</u>		<u>1,300,789</u>
<b>CURRENT ASSETS</b>					
Prepayments and other debtors		0		0	
Cash at bank and in hand		67,685		54,666	
		<u>67,685</u>		<u>54,666</u>	
<b>CURRENT LIABILITIES</b>					
Accruals and other creditors		0		0	
		<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS</b>			<u>67,685</u>		<u>54,666</u>
<b>NET ASSETS</b>			<u>1,176,296</u>		<u>1,355,455</u>
<b>FUNDS</b>					
Designated unrestricted reserve	4		199,976		331,500
Endowment Fund			814,483		814,483
Unrealised gains on investments			161,837		209,473
<b>TOTAL FUNDS</b>			<u>1,176,296</u>		<u>1,355,455</u>

These financial statements were approved on 2/10/23

Name



AURIL BURDETT

Date 2/10/23

The notes on page 7 form part of these financial statements.

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

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' Issued in March 2005 (SORP 2005) and FRS102 with reduced disclosure exemptions.

**Fixed assets**

Until 2019 all assets were recorded at historic cost due to the low level of expenditure.  
From 2020, all assets were depreciated as follows

Land and freehold buildings	recorded at historic cost or nominal value
Fixtures and fittings on Turbary Building	15 % reducing balance
Fixtures and fittings on Turbary Common	20 % reducing balance
Play and sports Equipment	25% reducing balance

**2. GRANTS and related party transactions**

During the year the following grants were made to organisations with which the Charity is related

Tadley Town Council (trustee of charity)	Zip wire for local residents	£7,500
Tadley Town Council (trustee of charity)	Skate park for local residents	£17,500
Tadley Town Council (trustee of charity)	Skate park for local residents	£55,770
		<u>£80,770</u>

**3. FIXED ASSETS**

	Land and Buildings	Building fixtures	Common Fixtures	Play equipment	Total	2022
	£	£	£	£	£	£
<b>COST</b>						
Brought forward	193,918	17,903	14,464	336,533	562,818	562,818
Additions	0	0	0	42,094	42,094	42,094
as at 31.03.23	<u>193,918</u>	<u>17,903</u>	<u>14,464</u>	<u>378,627</u>	<u>604,911</u>	<u>604,911</u>
<b>DEPRECIATION</b>						
Brought forward	0	6,908	7,058	212,974	226,941	89,712
Charge for the year	0	1,649	1,481	41,413	44,543	78,220
as at 31.03.23	<u>0</u>	<u>8,557</u>	<u>8,540</u>	<u>254,387</u>	<u>271,484</u>	<u>167,932</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.04.22	<u>193,918</u>	<u>10,994</u>	<u>7,406</u>	<u>123,559</u>	<u>335,877</u>	<u>473,106</u>
Carried forward as at 31.03.23	<u>193,918</u>	<u>9,345</u>	<u>5,925</u>	<u>124,239</u>	<u>333,427</u>	<u>436,979</u>

**4. RESERVES**

	01.04.22 b/fwd	Income	Expenditure	Transfers	c/fwd 31.03.23
	£	£	£	£	£
Unrestricted reserve	331,500	0	131,524	0	199,976
Endowment Fund	814,483			0	814,483
Unrealised gain on investments	209,473	0	47,635	0	161,837
	<u>1,355,455</u>	<u>0</u>	<u>179,160</u>	<u>0</u>	<u>1,176,296</u>

**TURBARY ALLOTMENT CHARITY**

England & Wales - Charity number 231769

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# Accounts

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**THE TURBARY ALLOTMENT CHARITY**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2022**

Charity Number 231769



**THE TURBARY ALLOTMENT CHARITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**CONTENTS**

Trustees annual report	3
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**THE TURBARY ALLOTMENT CHARITY  
TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2022

**ADDRESS**

2 Franklin Avenue, Tadley, Hampshire , RG26 4ET

**TRUSTEES**

The Corporate trustee of the Charity is Tadley Town Council represented by the members of that body at each meeting.

**BANKERS**

Lloyds TSB plc. Aldermaston Road, Tadley, Hants RG26 6QB

**SOLICITORS**

Rowberry Morris, Sherfield House, Mulfords Hill, Tadley, RG26 3XJ

**INDEPENDENT EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

**GOVERNANCE**

Charity Commission Scheme dated 5 February 1991

**OBJECTS as set out in Governing Document**

Subject to payment of expenses to administer the Charity and any of its land and property, the Charity applies its income to relieving either generally or individually persons resident in the area of benefit who are in conditions of need, hardship, or distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship or distress of such persons.

**ACTIVITIES in relation to the objects**

The Charity provides grants (in the form of money, provision or paying for items, services or facilities) to organisations or individuals in the area of benefit, for the relief of need, hardship or distress. Individuals must be resident in the area of benefit, however grants can also be made to people who have a long association with the area of benefit but no longer live within the area, e.g. a person who has lived in Tadley all their life but is now in residential care in Basingstoke. Organisations must be providing benefit primarily to persons residing in the area of benefit. A Clerk is engaged part-time to attend to the administration of the Charity.

**GRANT MAKING POLICY**

The charity provides grants to organisations or individuals in the area of benefit, for the relief of need, hardship or distress.

**INVESTMENT POLICY**

The Trustees look to generate an income whilst maintaining the capital and consider that funds designed for the Charity sector meets that requirement.

**RESERVES POLICY**

The free reserves of the Charity, which are unrestricted funds, are available to meet its running costs and can then be applied to grants in accordance with the grants policy. If the charity has an annual surplus of income over outgoings and these surpluses are placed in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd. The monies on deposit are available on demand without penalty and earn a competitive rate of interest linked to the money market. The endowment fund of the charity (amounting to £814,483) derives from the sale of land and is also invested as per the reserves policy

**SIGNED ON BEHALF OF THE TRUSTEES**

SUSAN MULLAN

Name

Date

14/8/22

Name

Date

AVRIL BURDETT

14/08/22

**THE TURBARY ALLOTMENT CHARITY  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

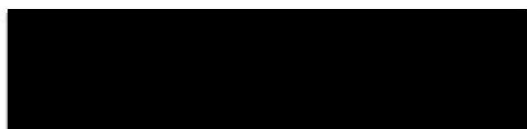
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements: have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG  
21<sup>st</sup> June 2022

**THE TURBARY ALLOTMENT CHARITY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Endowment Fund £	Total Funds 2022 £	2021 £
<b>INCOME</b>					
Rural Payment Agency income	1	12,625		12,625	11,676
Investment Income		26,363		26,363	26,301
Feed in tariff income		1,628		1,628	2,457
Wayleaves		1,418		1,418	1,504
Building rental income		30,619		30,619	28,711
				0	0
		<b>72,653</b>		<b>72,653</b>	<b>70,649</b>
				0	0
Crystallised gains on investment sales		0		0	0
Bank interest		79		79	253
<b>TOTAL INCOMING RESOURCES</b>		<b>72,732</b>	<b>0</b>	<b>72,732</b>	<b>70,902</b>
<b>EXPENDITURE</b>					
Grants made		22,667		22,667	34,231
Repairs and maintenance		2,622		2,622	3,618
Maintenance of common		28,008		28,008	35,062
Insurance		3,181		3,181	3,202
Wages		1,475		1,475	1,480
Sundries		2,170		2,170	1,760
Independent examiners fee		575		575	575
Legal fees		0		0	1,952
		<b>60,698</b>	<b>0</b>	<b>60,698</b>	<b>81,880</b>
Depreciation		59,009		59,009	78,220
<b>TOTAL RESOURCES EXPENDED</b>		<b>119,707</b>	<b>0</b>	<b>119,707#</b>	<b>160,100</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>-46,975</b>	<b>0</b>	<b>-46,975</b>	<b>-89,199</b>

The notes on page 7 form part of these financial statements.

**THE TURBARY ALLOTMENT CHARITY  
BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	2022		2021	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		377,970		436,979
Fixed asset investments			<u>922,819</u>		<u>850,788</u>
			<u>1,300,789</u>		<u>1,287,767</u>
<b>CURRENT ASSETS</b>					
Prepayments and other debtors			0		0
Cash at bank and in hand			<u>54,666</u>		<u>42,819</u>
			<u>54,666</u>		<u>42,819</u>
<b>CURRENT LIABILITIES</b>					
Accruals and other creditors			<u>0</u>		<u>0</u>
			<u>0</u>		<u>0</u>
<b>NET CURRENT ASSETS</b>			<u>54,666</u>		<u>42,819</u>
<b>NET ASSETS</b>			<u>1,355,455</u>		<u>1,330,587</u>
<b>FUNDS</b>					
Designated unrestricted reserve	3		331,500		378,662
Endowment Fund			814,483		814,483
Unrealised gains on investments			<u>209,473</u>		<u>137,441</u>
<b>TOTAL FUNDS</b>			<u>1,355,455</u>		<u>1,330,587</u>

These financial statements were approved on 1/8/22

SUSAN MULLAN

Name

Date

14/8/22

The notes on page 7 form part of these financial statements.

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

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' Issued in March 2005 (SORP 2005) and FRS102 with reduced disclosure exemptions.

**Fixed assets**

Until 2019 all assets were recorded at historic cost due to the low level of expenditure.  
From 2020, all assets will be depreciated as follows

Land and freehold buildings	recorded at historic cost or nominal value
Fixtures and fittings on Turbary Building	15 % reducing balance
Fixtures and fittings on Turbary Common	20 % reducing balance
Play and sports Equipment	25% reducing balance

**2. FIXED ASSETS**

	Land and Buildings £	Building fixtures £	Common Fixtures £	Play equipment £	Total £	2021 £
<b>COST</b>						
Brought forward	193,918	17,903	14,464	336,533	562,818	562,818
Additions	0	0	0	42,094	42,094	42,094
as at 31.03.22	<u>193,918</u>	<u>17,903</u>	<u>14,464</u>	<u>378,627</u>	<u>604,911</u>	<u>604,911</u>
<b>DEPRECIATION</b>						
Brought forward	0	4,968	5,207	157,757	167,932	89,712
Charge for the year	0	1,940	1,851	55,218	59,009	78,220
as at 31.03.22	<u>0</u>	<u>6,908</u>	<u>7,058</u>	<u>212,974</u>	<u>226,941</u>	<u>167,932</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.04.21	<u>193,918</u>	<u>12,935</u>	<u>9,257</u>	<u>178,776</u>	<u>394,886</u>	<u>473,106</u>
Carried forward as at 31.03.22	<u>193,918</u>	<u>10,994</u>	<u>7,406</u>	<u>165,653</u>	<u>377,970</u>	<u>436,979</u>

**3. RESERVES**

	01.04.21 b/fwd £	Income £	Expenditure £	Transfers £	c/fwd 31.03.21 £
Unrestricted reserve	378,662	0	46,975	-187	331,500
Endowment Fund	814,483			0	814,483
Unrealised gain on investments	137,441	71,844		187	209,472
	<u>1,330,587</u>	<u>71,844</u>	<u>46,975</u>	<u>0</u>	<u>1,355,455</u>

**TURBARY ALLOTMENT CHARITY**

England & Wales - Charity number 231769

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# Accounts

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**THE TURBARY ALLOTMENT CHARITY**  
**FINANCIAL STATEMENTS**  
**31 MARCH 2021**

Charity Number 231769

**THE TURBARY ALLOTMENT CHARITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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Trustees annual report	3
Independent examiner's report to the trustees	4
Statement of financial activities	5
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# **THE TURBARY ALLOTMENT CHARITY TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

The trustees presenting their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2021

## **ADDRESS**

2 Franklin Avenue, Tadley, Hampshire , RG26 4ET

## **TRUSTEES**

The Corporate trustee of the Charity is Tadley Town Council represented by the members of that body at each meeting.

## **BANKERS**

Lloyds TSB plc. Aldermaston Road, Tadley, Hants RG26 6QB

## **SOLICITORS**

Rowberry Morris, Sherfield House, Mulfords Hill, Tadley, RG26 3XJ

## **INDEPENDENT EXAMINER**

Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG

## **GOVERNANCE**

Charity Commission Scheme dated 5 February 1991

## **OBJECTS as set out in Governing Document**

Subject to payment of expenses to administer the Charity and any of its land and property, the Charity applies its income to relieving either generally or individually persons resident in the area of benefit who are in conditions of need, hardship, or distress by making grants of money or providing or paying for items, services or facilities calculated to reduce the need, hardship or distress of such persons.

## **ACTIVITIES in relation to the objects**

The Charity provides grants (in the form of money, provision or paying for items, services or facilities) to organisations or individuals in the area of benefit, for the relief of need, hardship or distress. Individuals must be resident in the area of benefit, however grants can also be made to people who have a long association with the area of benefit but no longer live within the area, e.g. a person who has lived in Tadley all their life but is now in residential care in Basingstoke. Organisations must be providing benefit primarily to persons residing in the area of benefit. A Clerk is engaged part-time to attend to the administration of the Charity. Due to the impact of COVID during the year, no new projects were undertaken but grants were made to other organisations affected by the global pandemic.

## **GRANT MAKING POLICY**

The charity provides grants to organisations or individuals in the area of benefit, for the relief of need, hardship or distress.

## **INVESTMENT POLICY**

The Trustees look to generate an income whilst maintaining the capital and consider that funds designed for the Charity sector meets that requirement.

## **RESERVES POLICY**

The free reserves of the Charity, which are unrestricted funds, are available to meet its running costs and can then be applied to grants in accordance with the grants policy. If the charity has an annual surplus of income over outgoings and these surpluses are placed in the COIF Charities Deposit Fund, managed by CCLA Investment Management Ltd. The monies on deposit are available on demand without penalty and earn a competitive rate of interest linked to the money market. The endowment fund of the charity (amounting to £814,483) derives from the sale of land and is also invested as per the reserves policy

## **SIGNED ON BEHALF OF THE TRUSTEES**

Name  
Date

Name  
Date

**THE TURBARY ALLOTMENT CHARITY  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 7

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act; to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

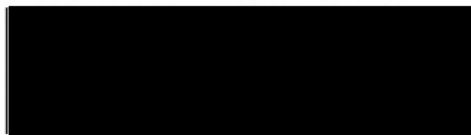
**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements: have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Do the Numbers Ltd, 37 Upper Brownhill Road, Southampton SO16 5NG  
23<sup>rd</sup> June 2021

**THE TURBARY ALLOTMENT CHARITY  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Endowment Fund £	Total Funds 2021 £	2020 £
<b>INCOME</b>					
Rural Payment Agency income	1	11,676		11,676	13,038
Investment income		26,301		26,301	31,616
Feed in tariff income		2,457		2,457	1,493
Wayleaves		1,504		1,504	253
Building rental income		28,711		28,711	35,607
				0	0
		<u>70,649</u>		<u>70,649</u>	<u>82,007</u>
				0	0
Crystallised gains on investment sales		0		0	13,612
Bank interest		253		253	255
<b>TOTAL INCOMING RESOURCES</b>		<u>70,902</u>	0	<u>70,902</u>	<u>95,874</u>
<b>EXPENDITURE</b>					
Grants made		34,231		34,231	33,026
Repairs and maintenance		3,618		3,618	8,771
Maintenance of common		35,062		35,062	31,462
Insurance		3,202		3,202	3,173
Wages		1,480		1,480	1,385
TTC admin fee		0		0	400
Sundries		1,760		1,760	4,306
Independent examiners fee		575		575	575
Legal fees		1,952		1,952	2,288
		<u>81,880</u>	0	<u>81,880</u>	<u>85,387</u>
Depreciation		78,220		78,220	89,712
<b>TOTAL RESOURCES EXPENDED</b>		<u>160,100</u>	0	<u>160,100#</u>	<u>175,098</u>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<u>-89,199</u>	0	<u>-89,199</u>	<u>-79,224</u>

The notes on page 7 form part of these financial statements.

**THE TURBARY ALLOTMENT CHARITY  
BALANCE SHEET  
AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	2		436,979		473,106
Fixed asset investments			850,788		748,115
			<u>1,287,767</u>		<u>1,221,221</u>
<b>CURRENT ASSETS</b>					
Prepayments and other debtors		0		0	
Cash at bank and in hand		42,819		61,123	
		<u>42,819</u>		<u>61,123</u>	
<b>CURRENT LIABILITIES</b>					
Accruals and other creditors		0		0	
		<u>0</u>		<u>0</u>	
<b>NET CURRENT ASSETS</b>			<u>42,819</u>		<u>61,123</u>
<b>NET ASSETS</b>			<u>1,330,587</u>		<u>1,282,344</u>
<b>FUNDS</b>					
Designated unrestricted reserve	3		378,662		416,301
Endowment Fund			814,483		814,483
Unrealised gains on investments			137,441		51,561
<b>TOTAL FUNDS</b>			<u>1,330,587</u>		<u>1,282,344</u>
			0		0

These financial statements were approved on

Name

Date

The notes on page 7 form part of these financial statements.

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

**1. ACCOUNTING POLICIES**

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards and The requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and FRS102 with reduced disclosure exemptions.

**Fixed assets**

Until 2019 all assets were recorded at historic cost due to the low level of expenditure.  
From 2020, all assets will be depreciated as follows

Land and freehold buildings	recorded at historic cost or nominal value
Fixtures and fittings on Turbary Building	15 % reducing balance
Fixtures and fittings on Turbary Common	20 % reducing balance
Play and sports Equipment	25% reducing balance

**2. FIXED ASSETS**

	Land and Buildings £	Building fixtures £	Common Fixtures £	Play equipment £	Total £	2020 £
<b>COST</b>						
Brought forward	193,918	17,903	14,464	336,533	562,818	328,303
Additions	0	0	0	42,094	42,094	234,514
as at 31.03.21	<u>193,918</u>	<u>17,903</u>	<u>14,464</u>	<u>378,627</u>	<u>604,911</u>	<u>562,818</u>
<b>DEPRECIATION</b>						
Brought forward	0	2,685	2,893	84,133	89,712	0
Charge for the year	0	2,283	2,314	73,624	78,220	89,712
as at 31.03.21	<u>0</u>	<u>4,968</u>	<u>5,207</u>	<u>157,757</u>	<u>167,932</u>	<u>89,712</u>
<b>NET BOOK VALUE</b>						
Brought forward at 01.04.20	<u>193,918</u>	<u>15,217</u>	<u>11,571</u>	<u>252,400</u>	<u>473,106</u>	<u>328,303</u>
Carried forward as at 31.03.21	<u>193,918</u>	<u>12,935</u>	<u>9,257</u>	<u>220,870</u>	<u>436,979</u>	<u>473,106</u>

**3. RESERVES**

	01.04.20 b/fwd £	Income £	Expenditure £	Transfers £	c/fwd 31.03.21 £
Unrestricted reserve	416,301	0	89,199	51,560	378,662
Endowment Fund	814,483			0	814,483
Unrealised gain on investments	51,561		-137,441	-51,560	137,441
	<u>1,282,344</u>	<u>0</u>	<u>-48,242</u>	<u>0</u>	<u>1,330,587</u>