

# **Rotherham Allotments Alliance Limited**

**Financial statements for the year ended 31 December 2022**

**Registered Society: RS008085**



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**Rotherham Allotments Alliance Limited**  
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**Rotherham Allotments Alliance Limited**  
**Legal and Administrative details**

**Registered Society number**    RS008085

**Directors**

Brian Steele - Chair  
John Palmer - Vice Chair  
Mohammed Suleman  
Mick Hirst  
Alice Parry - resigned May 2022  
Kris Edwards - appointed April 2022, resigned  
26 September 2022  
Tess Sheen - appointed April 2022  
Sue Jackson - appointed October 2022

**Secretary**

Jack Taylor

**For RMBC:**

Councillor David Sheppard - appointed May 2021  
Councillor Rachel Hughes - appointed May 2022

**Registered office**

46 Celandine Rise  
Swinton  
Mexborough  
S64 8PL

**Bankers**

The Co-operative Bank  
PO Box 250  
Skelmersdale  
WN8 6WT

**Independent examiner**

Faye Hazlehurst  
Community Accountancy Service  
Voluntary Action Rotherham Ltd  
The Spectrum  
Coke Hill  
Rotherham  
S60 2HX

**Rotherham Allotments Alliance Limited**  
**Directors' report**  
**for the year ended 31 December 2022**

The directors of the community benefit society submit their annual report and accounts for the year ended 31 December 2022.

**Structure, governance and management**

The organisation is a community benefit society, incorporated on 2 April 2019 and registered with the FCA. The Societies governing document was amended in April 2021.

**Objects of the Society**

The Rotherham Allotments Alliance Ltd provides, promotes and develops allotments in Rotherham to offer people of all backgrounds and abilities opportunities to enjoy gardening in safe, secure, accessible and environmentally sustainable surroundings. To do so, it makes efficient use of available resources to ensure that the service is financially self-sufficient whilst remaining affordable to those who want to use it. The Alliance operates as a Community Benefit Society which is registered as non-profit making with any surplus being retained by the Alliance, used for the benefit of its members. It is doing this by:

- enabling allotment societies to flourish on sites where they already exist
- providing guidance and support to such societies where required
- managing sites which do not have societies efficiently
- promoting the establishment of new allotment societies on sites that do not currently have them and/or establishing a volunteer base for sites that are unable to form a society.
- developing and implementing plans for the improvement and promotion of allotment gardening across the Borough of Rotherham.

**Key members of staff:**

Allotment support Assistant - Donna Bushby - appointed 13 January 2020 employed by RMBC and seconded to Rotherham Allotments Alliance.

**Key changes within the organisation**

Appointment and resignation of Treasurer  
Appointment of new RMBC Elected Member  
Appointment of two new directors

**Appointment of directors**

New directors are appointed by advertising the positions to shareholder/tenants and either being co-opted or appointed at the AGM.

**Rotherham Allotments Alliance Limited**  
**Directors' report continued**  
**for the year ended 31 December 2022**

**Director Attendance**

	Brian Steele	John Palmer	Jack Taylor	Mohammed Suleman	Mick Hirst	Cllr Dave Sheppard	Alice Parry	Kris Edwards	Tess Sheen	Cllr Rachel Hughes	Sue Jackson
04.01.22	1	1	1			1	1				
31.01.22	1	1	1	1	1						
28.02.22	1	1	1	1		1	1				
28.03.22	1	1	1	1	1	1				1	
25.04.22	1	1	1		1	1	1		1	1	
23.05.22	1	1	1		1				1	1	
20.06.22	1	1	1	1	1	1			1		
18.04.22	1	1	1		1					1	
15.08.22	1	1	1	1	1	1					
12.09.22	1	1	1	1	1				1	1	
10.10.22	1	1	1	1	1	1			1		1
07.11.22	1	1	1	1		1			1		1
05.12.22	1	1	1		1	1			1		
<b>Total Attendance</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>8</b>	<b>10</b>	<b>9</b>	<b>3</b>	<b>0</b>	<b>7</b>	<b>5</b>	<b>2</b>
<b>% Attendance</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>62</b>	<b>77</b>	<b>69</b>	<b>60</b>	<b>0</b>	<b>78</b>	<b>50</b>	<b>67</b>

**Achievements and Performance**

The Alliance has improved several allotment sites this year using the Community Payback service. This has allowed for overgrown plots to be re-instated for cultivation and large amounts of fly-tipped waste removed. Gardening is known to have both physical and mental health benefits and more plots being made available has increased the opportunity for allotment gardening to residents in the local area. The Alliance has also made other improvements to sites such as new fencing, new pathways and parking areas which make the sites safer, more secure and better accessible for the tenants. Good management of the income / expenditure has allowed for these projects to be financially viable within the current accounting period.

**Rotherham Allotments Alliance Limited**  
**Directors' report continued for the**  
**year ended 31 December 2022**

**Plans for Future Periods**

The Alliance plans to continue to make improvements to the allotment sites where necessary. This will include health and safety improvements and practices to encourage more sustainable gardening, i.e. water conservation.

**Financial Review and Reserves Policy**


The Board agreed at its meeting (47) held on the 12th of April 2021 – minute no 116.6/04/21 – to hold a minimum sum of £10,000 in reserve to meet contingencies and any unforeseen emergency expenditure during the year. The reserve account will be maintained with any surpluses from the revenue account. To finance any capital projects and allow contribution towards obtaining grant funding for specific projects. The Board agreed to the establishment of a separate bank account for the holding of the Reserve Fund – Board Meeting 60 25/10/21 – minute no 309/10/21d. This account would also hold the 'share account' (the nominal £1.00 that each plot holding shareholder makes in the first year of tenancy). A separate reserve account is now in operation.

The directors declare they have approved the directors' annual report above.

Signed on their behalf by:

Signed:  Date: 27.02.23

Print name:       Brian Steele        
Director / Chairperson

Signed:  Date: 27.02.23

Print name:       Jack Taylor        
Director / Secretary

**Independent examiners report to the directors of  
Rotherham Allotments Alliance Limited**

I report on the accounts of the Community benefit society for the period ending 31 December 2022. The company is not a registered charity, however, I have carried out the Independent Examination based on the procedures required for a registered charity.

**Respective responsibilities of directors and examiner**

The directors, whose responsibility it is to prepare the accounts, consider that an audit is not required for this year and that an Independent Examination is appropriate.

**Basis of examiner's report**

An examination includes a review of the accounting records kept by the company 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 the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**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 directors have failed to keep proper accounting records or to prepare accounts which agree with those records:

or

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

Signed: 

Date: 13 March 2023

F Hazlehurst FMAAT  
Voluntary Action Rotherham Ltd

<b>Rotherham Allotments Alliance Limited</b>		
<b>Statement of Financial Activities</b>		
<b>(Incorporating an Income &amp; Expenditure Account) for the year ended 31 December 2022</b>	<b>2022</b>	<b>2021</b>
	<b>Total</b>	<b>Total</b>
<b>Income:</b>	<b>£</b>	<b>£</b>
Rent		
Grant income	63,686	63,066
Capital re-imburement	2 1,086	339
Membership	480	4,329
Bank interest		
Other income	3	3
<b>Total income</b>	<b>36</b>	<b>-</b>
	<u>2,447</u>	<u>-</u>
	<u><b>67,738</b></u>	<u><b>67,737</b></u>
	<hr/>	<hr/>
<b>Expenditure</b>		
ASA Staffing costs	6 17,425	15,897
ASA expenses	669	534
Capital expenditure	2,551	4,329
General Maintenance	700	-
Directors expenses	60	-
Insurance	352	-
IT and Communications	1,448	1,345
Marketing	159	308
NAS memberships and subscriptions	1,792	706
Office/Gen Admin expenses	1,182	606
Pest control	2,458	5,973
Petty cash expenditure	-	73
Printing, postage & stationery	660	864
Rent refund	-	113
Security, keys, locks and gates	2,251	600
Signage	1,400	262
Site Maintenance - Groundwork	25,042	11,106
Site Maintenance - repairs	2,801	4,666
Sundry purchases	235	219
Waste removal	5,586	3,783
Water	3,936	6,484
Legal & professional fees	4,838	525
Depreciation	1,297	-
<b>Total expenditure</b>	<u><b>76,842</b></u>	<u><b>58,392</b></u>
<b>Net income/expenditure</b>	<b>(9,104)</b>	<b>9,345</b>
<b>Total funds brought forward</b>	<b>45,557</b>	<b>36,212</b>
<b>Total funds carried forward</b>	<u><b>36,453</b></u>	<u><b>45,557</b></u>



**Rotherham Allotments Alliance Limited**  
**Balance Sheet**  
as at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	3	5,923	-
<b>Current Assets</b>			
Debtors	4	1,382	821
Cash at Bank and in hand		31,950	47,219
Total current assets		<u>33,331</u>	<u>48,040</u>
<b>Liabilities</b>			
Creditors - amounts due within one year	5	(2,801)	(2,483)
<b>Net current assets</b>		<u>30,530</u>	<u>45,557</u>
<b>Net assets</b>		<u>36,453</u>	<u>45,557</u>
<b>Represented by:</b>			
General Funds		<u>36,453</u>	<u>45,557</u>
<b>Total funds</b>		<u>36,453</u>	<u>45,557</u>

The notes on the following pages form part of these financial statements.

The directors declare that they have approved the accounts above.

Signed on behalf of the company's directors:

Signed:  Date: 27.02.23

Print name: Brian Steele  
Director

Signed:  Date: 27.02.23

Print name: Jack Taylor  
Director

**Rotherham Allotments Alliance Limited**  
**Notes to the financial statements for**  
**the year ended 31 December 2022**

**1 Accounting policies**

**Basis of preparation**

These financial statements have been prepared under the historical cost convention and applicable accounting standards. In particular the Statement of Financial Activities shows resources classified to properly reflect the activities of the Society. The financial statements have been prepared on an accruals basis.

**Going Concern Note**

The financial statements have been prepared on a going concern basis. The directors have considered the level of funds held and the expected level of income and expenditure for the 12 months following the authorising of these financial statements and consider the going concern basis appropriate.

**Incoming Resources**

All material incoming resources have been included in the Statement of Financial Activities when the society is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

**Bank Interest**

Bank interest is recognised as an incoming resource when it is credited to the bank statement. All bank interest is treated as unrestricted income.

**Resources Expended**

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes directly attributable to making the asset capable of operating costs as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value.

Computer Equipment	25% straight line
Fixture and fittings	20% reducing balance
Land & buildings	25 years straight line

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Rotherham Allotments Alliance Limited**  
**Notes to the Financial Statements continued**  
**for the year ended 31 December 2022**

<b>2 Grants received</b>	<b>2022</b>	<b>2021</b>
	£	£
RMBC Ward Grant	1,086	169
RMBC Community Leadership Fund	-	170
	<u>1,086</u>	<u>339</u>

**3 Tangible fixed assets**

	Computer Equipment	Fixtures & fittings	Land & buildings	Total
	£	£	£	£
Cost at 1 January 2022	-	-	-	-
Additions	799	1,779	4,641	7,219
Disposals	-	-	-	-
at 31 December 2022	<u>799</u>	<u>1,779</u>	<u>4,641</u>	<u>7,219</u>
Depreciation at 1 January 2022	-	-	-	-
Charge for the period	399	712	185	1,296
Disposals	-	-	-	-
at 31 December 2022	<u>399</u>	<u>712</u>	<u>185</u>	<u>1,296</u>
<b>Net book value</b> as at 31 December 2022	<u>400</u>	<u>1,067</u>	<u>4,456</u>	<u>5,923</u>

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Prepayments	1,342	821
Trade debtors	40	-
	<u>1,382</u>	<u>821</u>

<b>5 Creditors - amounts due within one year</b>		£
Accruals	1,183	1598
Trade creditors	1,043	680
Other creditors	575	205
	<u>2,801</u>	<u>2483</u>

<b>6 Staff costs and numbers</b>	<b>2022</b>	<b>2021</b>
	£	£
Salaries, including social security costs	<u>17,425</u>	<u>15,897</u>

The society has one member of staff who is seconded from RMBC, all staffing costs are recharged from RMBC.

**Rotherham Allotments Alliance Limited**  
**Notes to the Financial Statements continued**  
**for the year ended 31 December 2022**

**7 Payments to Directors**

1 Director received mileage expenses of £60 during the year.

**8 Related Party Transactions**

There were no related party transactions during the year.