Charity registration number 1196859

WALTON ALLOTMENT ASSOCIATION CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

WALTON ALLOTMENT ASSOCIATION CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Richard Hugh Watkins	
	Caryl Regnault	
	Chasney Leon Loze	
	Andre Thomas Jackson	
	Jillian Skinner	
	William Taylor	
	Terry Malachi Patrick Cairns	(Appointed 25 June 2025)
	Ilona Paula Peter	(Appointed 2 June 2025)
Charity number	1196859	
Registered office	2 The Quintet Churchfield Road Walton on Thames Surrey United Kingdom KT12 2TZ	
Accountants	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

WALTON ALLOTMENT ASSOCIATION CIO

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The Trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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 2019).

Objectives and activities

The primary purpose of the charity is the management of allotments in Walton on Thames and District for the growing of fruit, vegetables and flowers. This also provides social support for residents of the District, with specific regard to recreation/leisure time and with the aim of improving their enjoyment of life.

The secondary purpose is to promote for the benefit of the public, the conservation, protection and improvement of the environment around the allotments, especially through the conservation of natural resources, wildlife diversity and learning.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Activities

The main activities of the charity are to:

- manage the relationship with the landlord of the allotment sites, the Walton Charity (Registration number 1185959)
- collect and manage the tenant fees
- pay the operating expenses of the 4 allotment sites
- support and help the 4 Site Teams to grow and manage effectively
- raise funds through grant applications
- administer the disbursement of grant funds to approved projects in accordance with the requirements of the grant issuers

The charity does not make any grants and there is no policy on grant making.

Achievements and performance

The Trustees have reflected on a year of growth, community engagement, and the invaluable contribution of our volunteers in supporting our four allotment sites across the Walton on Thames district.

Allotments provide far more than just a place to grow vegetables - they offer a sanctuary for well-being, learning, and social connection. Our sites encourage individuals and families to engage with nature, develop gardening skills, and forge friendships with fellow plot holders. In addition, allotments contribute to local sustainability by reducing food miles, encouraging biodiversity, and creating green spaces that benefit the environment.

The physical and mental health benefits of gardening have been well-documented, and we are proud that our sites continue to offer a peaceful refuge where members can escape the stress of daily life, connect with others, and contribute to a healthier, greener community.

We have continued with initiatives to make our allotments more inclusive, providing opportunities for people of all ages and abilities to engage with nature and enjoy the benefits of growing food and flowers. This year, thanks to the dedication of volunteers and the generosity of donors, we have successfully completed several projects aimed at improving our allotment sites:

- **Rydens Road Community Pergola Area:** A community space that has been cleared for the erection of a pergola and seating, with associated planting.
- **Rainwater Harvesting System:** In our continued commitment to sustainability, rainwater collection systems have been implemented through guttering and water butts on 16 sheds across the four sites, reducing our reliance on piped water sources and supporting environmentally responsible allotment management. We are re-applying for this grant again in 2026.
- **Burhill Site woodland area by the river:** This has been done as a collaboration between Burhill Site and Walton Charity, and has successfully transformed the area.
- **Terrace Rd Site Raised Beds Plot Phase 1:** This was a National Lottery funded project transforming a large overgrown plot into 5 pairs of raised beds for 5 Tenants who were faced with giving up their plots due to various health issues.

Looking Ahead: We already have several projects in the pipeline for 2025/26, including:

- Grant request for new Home Farm roadway repair
- Terrace Rd Raised Bed Plot Phase 2 (National Lottery funding secured)
- Water Saving Campaign across all sites: "Water Drop"
- Grant request for alternative padlock and key system across all 4 sites

None of this would be possible without the dedication and hard work of our volunteers, both in the Site Teams and the Trustees.
We extend our deepest gratitude to our Administrator who oversees the annual tenant billing process and manages the WAA inbox, handling much of the day-to-day operations around ensuring that messages are sent to tenants and the new applications and waiting lists are kept updated.

We would also like to express our heartfelt thanks to our Site Teams, whose daily efforts in supporting plot holders, maintaining facilities, and fostering a welcoming environment make our sites the special places they are. Your passion and dedication ensure that our allotments remain a source of joy, pride, connection, and productivity for so many individuals and families.

The Trustees have also played an important role to oversee the governance of our charity, ensuring that our allotments remain a thriving part of the community. Their leadership and commitment have been instrumental in guiding our Association forward, and they provide their time and expertise into building WAA into a strong entity.

Looking ahead, we remain committed to strengthening our Association, exploring ways to expand engagement, and supporting initiatives that enhance the long-term sustainability of our allotment sites to ensure that our sites remain accessible and beneficial to all.

Financial review
During the period the charity had income resources of £25,103 (2024 £22,829) and a total expenditure of £19,181 (2024 £16,399) resulting in net surplus of £5,922 (2024 surplus £6,430).

At the end of the financial year, the charity holds reserves of £21,992 (2024: £16,070), reflecting a stable financial position. These reserves provide a safety net for future operational needs and unexpected expenses, ensuring the charity's continued ability to manage its four allotment sites effectively.

The Trustees remain committed to balancing the charity's income and expenditure, allowing for sustained community impact while maintaining prudent financial management for long-term stability.

Reserves policy
The Charity's policy for holding reserves is to cover operational expenses, the largest of which is for piped municipal water, which consumes the bulk of income.

In the 2024 Financial Year, the charity's sources of funds were:

- Plot fees, which are charged annually at a rate dependent on plot size and site. The Trustees note that the WAA plot fees are some of the lowest in the country, at £50 per-annum for a full plot. The average annual allotment fee in the United Kingdom typically ranges from £30 to £150, depending on factors such as the location, size of the plot, and the facilities provided.
- Grants from various national and local sources, including National Lottery and Elmbridge Community Climate Action Fund (ECCAF)

There is no investment policy.

Our biggest expense is for water which takes around 70% of our operating income. The net cash reserves we have of £21,992 are largely to cover water bills, which are estimated to be up to £10,000 in 2026. We are now providing monthly water meter readings for each of our 4 water meters in WAA, and this is helpful for us to check for possible leaks and overall usage.

The Trustees plan to continue retaining a significant portion of revenue as surplus. This stability allows the Association to plan confidently for the future, whether that involves securing additional funding, expanding services, or making long-term investments such as water conservation infrastructure.

Structure, governance and management
The charity operates under a Trust Deed that outlines the terms and conditions for the charity's operations. It defines the roles and responsibilities of the trustees, the financial assets held in the trust, and the beneficiaries who will benefit from the trust. It specifies how the allotment site assets leased from Walton Charity are to be managed and used, providing a clear framework for the trustees to follow and to ensure the proper handling of the allotment sites according to the wishes of Walton Charity.

WAA is constituted as a Charity CIO (Charitable Incorporated Organisation), providing the charity with incorporated status so that it can enter into contracts, hold assets, and employ staff in its own name. This structure offers limited liability protection for trustees, ensuring they are not personally liable for the charity's debts, as long as they act within the law and their duties.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Richard Watkins	
Caryl Regnault	
Chas Loze	
Andre Jackson	
Jill Skinner	
William Taylor	
Terry Cairns	(Appointed 25 June 2025)
Paula Peter	(Appointed 2 June 2025)

Recruitment and appointment of trustees
When a Trustee role is vacant, the vacancy is advertised to all plot holders to invite those who are interested in the role to apply. Potential candidates are asked to provide their CV and a short statement of why they wish to be a trustee. Candidates are reviewed by the Trustees, and shortlisted ones are contacted for an interview by 2 or more Trustees. Where possible, interviews are held in person. When not possible, interviews are over a virtual meeting platform. Candidate suitability is discussed, and a consensus decision is made on the best candidate to fill the vacant role.

During the Financial Year, one Trustee resigned from the Charity, due to personal reasons and work commitments: Adam Bradbury (Treasurer)

Adam has been replaced by Paula Peter who is currently training in Accountancy

We also welcomed Terry Cairns as a Trustee in June 2025, making the Trustees a Team of 8 volunteers.

The organisational structure of the charity is:
Chair: Jill Skinner
Treasurer: Paula Peter
Administration: Caryl Regnault
Policies and Procedures: Richard Watkins
Other Trustees: advice, voting as applicable

Statement of Trustees responsibilities
The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.

Jillian Skinner
Chairman of Trustees

Date: 24/6/26

WALTON ALLOTMENT ASSOCIATION CIO

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WALTON ALLOTMENT ASSOCIATION CIO FOR THE YEAR ENDED 30 SEPTEMBER 2025

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Walton Allotment Association CIO for the year ended 30 September 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at https://www.icaew.com/regulation.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter dated 29/04/2025. Our work has been undertaken solely to prepare for your approval the financial statements of Walton Allotment Association CIO and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Walton Allotment Association CIO and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that Walton Allotment Association CIO has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Walton Allotment Association CIO. You consider that Walton Allotment Association CIO is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Walton Allotment Association CIO. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

David Howard

David Howard

24/06/2026

Chartered Accountants

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

WALTON ALLOTMENT ASSOCIATION CIO

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	3	-	3,481	3,481	6,456
Charitable activities	4	16,722	4,900	21,622	16,373
Total income		16,722	8,381	25,103	22,829
Expenditure on:					
Charitable activities	5	11,573	7,608	19,181	16,399
Net incoming resources before transfers		5,149	773	5,922	6,430
Gross transfers between funds		(47)	47	-	-
Net income for the year/ Net movement in funds		5,102	820	5,922	6,430
Fund balances at 1 October 2024		14,307	1,763	16,070	9,640
Fund balances at 30 September 2025		19,409	2,583	21,992	16,070

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WALTON ALLOTMENT ASSOCIATION CIO

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**10**	4,900		-	
Cash at bank and in hand		22,724		25,538	
		27,624		25,538	
Creditors: amounts falling due within one year	**11**	(5,632)		(9,468)	
Net current assets			21,992		16,070
Income funds					
Restricted funds	**12**		2,583		1,763
Unrestricted funds	**13**	19,671		14,307	
			19,409		14,307
			21,992		16,070

The financial statements were approved by the Trustees on 24/6/26

Jillian Skinner
Trustee

1 Accounting policies

Charity information

The charity operates under a Trust Deed that outlines the terms and conditions for the charity's operations. It defines the roles and responsibilities of the trustees, the financial assets held in the trust, and the beneficiaries who will benefit from the trust. It specifies how the allotment site assets leased from Walton Charity are to be managed and used, providing a clear framework for the trustees to follow and to ensure the proper handling of the allotment sites according to the wishes of Walton Charity.

WAA is constituted as a Charity CIO (Charitable Incorporated Organisation), providing the charity with incorporated status so that it can enter into contracts, hold assets, and employ staff in its own name. This structure offers limited liability protection for trustees, ensuring they are not personally liable for the charity's debts, as long as they act within the law and their duties.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1 Accounting policies **(Continued)**

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 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 are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Grant income

	Restricted funds	Total	Restricted funds
	2025	2025	2024
	£	£	£
Grants	3,481	3,481	6,456

4 Charitable activities

	2025	2024
	£	£
Plot fees	21,622	16,373
Analysis by fund		
Unrestricted funds	16,722	16,373
Restricted funds	4,900	-
	21,622	16,373

5 Charitable activities

	2025	2024
	£	£
Project costs	8,116	8,177
Water and rates	5,219	4,186
Padlocks & keys	1,403	-
Site equipment	1,235	-
	15,973	12,363
Share of support costs (see note 6)	1,090	1,823
Share of governance costs (see note 6)	2,118	2,213
	19,181	16,399
Analysis by fund		
Unrestricted funds	11,573	11,706
Restricted funds	7,608	4,693
	19,181	16,399

6 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Insurance	192	-	192	80
Repair and maintenance	287	-	287	181
Subscriptions	611	-	611	45
Office/General Administrative Expenses	-	-	-	1,517
AGM cost	-	258	258	353
Accountancy fee	-	1,860	1,860	1,860
	1,090	2,118	3,208	4,036
Analysed between				
Charitable activities	1,090	2,118	3,208	4,036

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	4,900	-

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	5,632	9,468

12 Restricted funds

Restricted Funds are when a grant is given by an external source for a specific purpose. This means that the money cannot be utilized for any other purpose. The recipient of the grant is responsible for tracking costs and reporting to the Treasurer:

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 October 2024	Incoming resources	Resources expended	Transfers	Balance at 30 September 2025
	£	£	£	£	£	£	£	£
Rydens Road Community Garden Project	1,242	(1,493)	729	478	-	(525)	47	-
Jubilee Wildlife Pond	323	-	162	485	-	-	-	485
Grant Burhill	4,000	(3,200)	-	800	-	-	-	800
Terrace Road Raised Beds	-	-	-	-	3,481	(3,391)	-	90
Water-wise Water Conserving Project	-	-	-	-	4,900	(3,869)	-	1,031
	5,565	(4,693)	891	1,763	8,381	(7,785)	47	2,406

Rydens Road Community Garden Project : Funding granted by National Garden Scheme to create a community fruit orchard and tenants' gathering area for social events. Additional sponsorship was obtained from Surrey County Council, Woodlands Trust, RHS Wisley, Squires Garden Centre.

Jubilee Wildlife Pond: It is partially funded through the British Airways charity scheme, the Wildlife Pond project was completed in this financial year. Further donations were raised through Waitrose, World of Water, Otter Nursery and Squires Garden Centre.

Grant Burhill: Grant provided by Surrey County Council for the Burhill allotment site for clearance at front boundary.

13 Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

	Movement in funds				Movement in funds			
Balance at 1 October 2023	Incoming resources	Resources expended	Transfers	Balance at 1 October 2024	Incoming resources	Resources expended	Transfers	Balance at 30 September 2025
£	£	£	£	£	£	£	£	£
9,640	16,373	(10,815)	(891)	14,307	16,722	(11,573)	(47)	19,409
9,640	16,373	(10,815)	(891)	14,307	16,722	(7,442)	(47)	19,409

14 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	£	£	£	£
Fund balances at 30 September 2025 are represented by:				
Current assets/(liabilities)	19,409	2,583	21,992	16,070
	19,409	2,583	21,992	16,070

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

16 Outstanding Guarantees Given by the Charity

There were no guarantees given by the charity during the year.

17 Outstanding Debt

There is no outstanding debt at the end of the year which is subject to a charge on the Charity's assets.