Charity registration number: 1200535

GREEN ALLOTMENTS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Peter Jarman LLP

Green Allotments
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Green Allotments
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

Green Allotments aims to increase the provision of allotments in areas where there are shortages in the UK. We aim to buy land to support local communities in running their own allotment sites, working collaboratively with organisations such as the National Allotment Society and local councils.

Significant Activities

We have been building relationships within the sector and have identified some potential allotment sites to buy. Last year, we have purchased a site at Morpeth, near Newcastle, where intitial plots have been started.
A team of volunteers has been built up, and they have launched a successful website, Instagram, and newsletter. We have built relationships with donors and potential new donors.

Future Plans

We are actively buying allotment sites-finding suitable pieces of land and working with local people to create new allotments.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and Administrative Details

Trustees

Ms E H Lamb - Trustee
Mr A T Hanton - Chair
Ms H Boome

Charity Number

1200535

Principal Address

29 BURBAGE ROAD
London
SE24 9HB

Independent Examiner

Peter Jarman FCCA
Peter Jarman LLP
ACCA
St James' Hall
Mill Road
Lancing
West Sussex
BN15 0PT

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr A T Hanton

Trustee
Date

Green Allotments
Independent Examiner's Report to the Trustees of Green Allotments
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Green Allotments (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Jarman FCCA

Date
St James' Hall
Mill Road
Lancing
West Sussex
BN15 0PT

Green Allotments
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	184,541	52,663
Other trading activities	**4**	4,268	3,234
Other	**5**	300	-
		189,109	55,897
EXPENDITURE ON:			
Charitable activities:	**7**		
Charitable activities		(60,586)	(51,065)
NET INCOME		128,523	4,832
NET MOVEMENT IN FUNDS		128,523	4,832
RECONCILIATION OF FUNDS:			
Total funds brought forward		3,872	(960)
TOTAL FUNDS CARRIED FORWARD	**16**	132,395	3,872

The notes on pages 6 to 10 form part of these financial statements.

Green Allotments
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**12**	102,655	-
		102,655	-
CURRENT ASSETS			
Debtors	**13**	595	-
Cash at bank and in hand		30,849	5,576
		31,444	5,576
Creditors: Amounts Falling Due Within One Year	**14**	(1,704)	(1,704)
NET CURRENT ASSETS (LIABILITIES)		29,740	3,872
TOTAL ASSETS LESS CURRENT LIABILITIES		132,395	3,872
NET ASSETS		132,395	3,872
FUNDS OF THE CHARITY			
Unrestricted Funds		132,395	3,872
TOTAL FUNDS	**16**	132,395	3,872

On behalf of the board

Mr A T Hanton

Trustee
Date

The notes on pages 6 to 10 form part of these financial statements.

1. General Information

Green Allotments is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1200535. The principal address is 29 BURBAGE ROAD, London, SE24 9HB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

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

2.4. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.7. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	184,541	52,663

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Employment allowance	4,268	3,234

5. Other Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Grazing income	300	-

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Gain/Loss on disposal of tangible fixed assets	15,233	-

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Charitable activities	15,233	45,353	60,586

	2024 Support costs (see note 8)
	£
Charitable activities	51,065

8. **Support Costs**

	2025 Charitable activities £
Employee costs	40,131
General administration	5,156
Interest payable	66
	45,353

	2024 Charitable activities £
Employee costs	35,007
General administration	16,058
	51,065

9. **Independent Examiner's Remuneration**

	2025 £	2024 £
Independent examination of the financial statements	1,704	-

10. **Staff Costs**

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	35,000	31,018
Social security costs	4,268	3,234
Other pension costs	863	755
	40,131	35,007

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 4 (2024:)

12. **Tangible Assets**

	Land & Property Freehold
	£
Cost	
As at 1 January 2025	-
Additions	237,196
Disposals	(134,541)
As at 31 December 2025	102,655
Net Book Value	
As at 31 December 2025	102,655
As at 1 January 2025	-

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	595	-

14. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Accruals and deferred income	1,704	1,704

15. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £863 (2024: £755).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	3,872	189,109	(60,586)	132,395
Total funds	3,872	189,109	(60,586)	132,395

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(960)	55,897	(51,065)	3,872
Total funds	(960)	55,897	(51,065)	3,872

17. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£

18. **Related Party Disclosures**

During the year, Green Allotments received a donation of £nil (2024: £5,957) from A T Hanton.
A T Hanton is a trustee of Green Allotments.

During the year, the charity received donations of £30,000 (2024 £10,000) from Dulwich Storage Company Limited and £20,000 (2024: £10,000) from Woodland Investment Management Limited.

During the year, the charity also received a donation of a land called Redford at 3.5 acres and a value of £134,541 from Woodland Investment Mnagement Limited.

A T Hanton, the charity's trustee is also a director in Dulwich Storage Company Limited and Woodland Investment Management Limited.

Green Allotments
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	184,541	52,663
	184,541	52,663
Other trading activities		
Employment allowance	4,268	3,234
	4,268	3,234
Other		
Grazing income	300	-
	300	-
	189,109	55,897
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Loss on disposal of tangible fixed assets	(15,233)	-
Wages and salaries	(35,000)	(31,018)
Employers NI	(4,268)	(3,234)
Pensions	(863)	(755)
Accountancy and legal fees	(1,704)	(1,884)
Consultancy fees	(605)	(12,144)
Office running costs	(2,470)	(1,756)
Sundries	(377)	(274)
Interest on tax	(66)	-
	(60,586)	(51,065)
	(60,586)	(51,065)
NET INCOME	128,523	4,832