

CALVERLEY CHARITY - THE WORKHOUSE ALLOTMENT  
Charity Registration No: 504497

**REFERENCE AND ADMINISTRATIVE INFORMATION**

Charity Name: Calverley Charity - The Workhouse Allotment

Charity Registration No: 504497

Address: Leeds City Council  
Civic Hall  
Leeds  
LS1 1JF

Sole Trustee: Leeds City Council

Represented by the three ward councillors for Calverley and Farsley; Councillor P Carlill, Councillor A Carter and Councillor C Timmins.

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present the Annual Report and accounts for the Calverley Workhouse Allotment Charity for the year ended 31 March 2025.

**History, objectives, activities and public benefit of the Charity**

Established in 1758 by virtue of an enclosure award, the purpose is the prevention or relief of poverty of residents of the former manor of Calverley. Original trustees were the Churchwarden and overseers of the poor. Pudsey Borough Council subsequently became sole trustee and have now been succeeded by Leeds City Council.

**Financial Review**

***Results***

The Calverley Workhouse Allotment Charity's Net Movement of Funds for the year was a net inflow of funds of £1,408,354 (2024 result – net inflow of funds £133). The fund balance at 31 March 2025 was £1,411,514 (31 March 2024 – £3,160). The net inflow of funds and increase in fund balance is due to a transaction for a one-off sale of land in the 24/25 financial year of £1.4 million.

***Investment powers***

The trustees have the power to make investments in accordance with charity law.

***Events since the end of the year***

There have been no events since the end of the year which would have a material effect on the financial statements, and the trustees plan to continue the existing operations of the Calverley Workhouse Allotment Charity.

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With the sale of the Dawson's Corner land to Leeds City Council's Highways department in 24/25 for £1.4m, the level of income exceeded the threshold for a full audit. To Leeds City Council's knowledge, the accounts had not previously exceeded the threshold for an audit. An application has been made to the Charity Commission for a dispensation from an audit on the grounds that:

- A tender request was made to a number of audit firms who do audits of Leeds City Council's accounts, grant claims and government returns and any other assurance exercises that arise for the audit of the 24/25 Calverley Charity - The Workhouse Allotment accounts. There was no interest in the tender; no one responded with a proposal to undertake the audit.
- The 24/25 accounts have fewer than 20 transactions in total which are investment interest transactions and other income transactions, including a transaction for a one-off sale of land in year of £1.4m from the charity to Leeds City Council's Highway's department for a road widening scheme. Separate officers from Leeds City Council's Legal Services dealt with the sale for the charity and for the Highways department to maintain segregation of duties and external advice was also provided for the charity.
- As a result, the 24/25 income for Calverley Charity - The Workhouse Allotment was £1,408,354, the income from the sale of the land, investment income and de minimis rental income.
- There was no expenditure for Calverley Charity - The Workhouse Allotment in 2024/25. Therefore, there was no consequential spending because of the increased inflow of funds in 2024/25 that requires further assurance and scrutiny.
- The three ward councillors for Calverley and Farsley are the representatives of Leeds City Council as trustee for the charity. The funds are held within Leeds City Council bank accounts separately recorded, so any withdrawals or transfers are via the Council's Financial Services and subject to internal controls for the Council's bank accounts as a result.

A decision regarding the dispensation is pending. While this is the case, an independent examination of the 24/25 accounts has been undertaken to provide the assurance that the exercise gives.

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

**Trustees' Responsibility in Relation to Financial Statements**

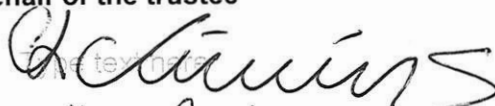
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Calverley Workhouse Allotment Charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

1. select suitable accounting policies and apply them consistently.
2. make judgements and estimates that are reasonable and prudent.
3. follow applicable accounting standards: and
4. prepare the financial statements on the Going Concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Calverley Workhouse Allotment Charity and enable them to ensure that the financial statements comply with section 132 (1) the Charities Act 2011. The trustees are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed on behalf of the trustee**

**Signature:**



**Name:**

Councillor Craig Timmins

**Position:**

Ward Councillor

**Date:**

28/01/2026

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
OF THE CALVERLEY WORKHOUSE ALLOTMENT CHARITY**

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 4 to 5.

**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:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

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.



**Name:** Suleman Asghar CPFA  
CIPFA- Chartered Institute of Public Finance and Accountancy  
Financial Services  
Leeds City Council  
3rd Floor West Civic Hall

**Date:** 27/01/2026

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025**

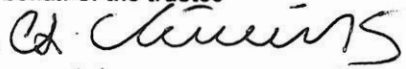
	Notes	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
		£	£	£	£
<b>INCOME</b>					
Income and endowments from:					
Investments:	1	0	8,352	8,352	131
Other	2	0	1,400,002	1,400,002	2
<i>Total</i>		<b>0</b>	<b>1,408,354</b>	<b>1,408,354</b>	<b>133</b>
<b>EXPENDITURE</b>					
Expenditure on:					
Charitable activities	3	0	0	0	0
<i>Total</i>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Net movement in funds</i>		0	1,408,354	1,408,354	133
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		0	3,160	3,160	3,027
<i>Total funds carried forward</i>		<b>0</b>	<b>1,411,514</b>	<b>1,411,514</b>	<b>3,160</b>

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**BALANCE SHEET AT 31 MARCH 2025**

<u>Description</u>	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Investments		0	0
<b>Total fixed assets</b>		0	0
<b>Current assets</b>			
Cash at bank and in hand	4	1,411,514	3,160
Debtors	5	0	0
<b>Total current assets</b>		<b>1,411,514</b>	<b>3,160</b>
<b>Liabilities</b>			
Creditors: Amounts Falling Due Within One Year		0	0
<b>Total liabilities</b>		<b>0</b>	<b>0</b>
<b>Net current assets</b>		<b>1,411,514</b>	<b>3,160</b>
<b>Total net assets</b>		<b>1,411,514</b>	<b>3,160</b>
<b>The funds of the charity</b>			
Restricted Funds		0	0
Unrestricted Funds		1,411,514	3,160
<b>Total charity funds</b>		<b>1,411,514</b>	<b>3,160</b>

Signed on behalf of the trustee

Signature:   
 Name: Councillor Craig Timmins  
 Position: Ward Councillor  
 Date: 28/01/2026

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards, Part VI of the Charities Act 1993 and Regulations and the "Accounting and Reporting by Charities" Statement of Recommended Practice 2015.

The financial accounting policies which the trustees have adopted are within the conventions set out below.

- (a) The accounting period is the twelve months ended 31 March 2025.
- (b) Interest from bank and building society accounts is treated on an accruals basis.
- (c) Leeds City Council provides administrative, secretarial and accountancy services to the charity in their role as trustee.

**2. Employees**

The Calverley Workhouse Allotment Charity has no employees.

**3. Trustees**

No emoluments were paid to trustees during the year from the charitable funds.

**4. Investments**

No Investments other than cash holdings are currently held.

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**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**1. Investment Income**

	2025 Total	2024 Total
	£	£
Leeds City Council SIBA account interest - general	136	131
Leeds City Council SIBA account interest - Dawson's Corner	8,216	0
<b>TOTALS</b>	<b>8,352</b>	<b>131</b>

**2. Other incoming resources**

	2025 Total	2024 Total
	£	£
Income from property rental	2	2
Sale of Dawson's Corner	1,400,000	0
<b>TOTALS</b>	<b>1,400,002</b>	<b>2</b>

**3. Charitable activities**

	2025 Total	2024 Total
	£	£
Other donations/grants paid out	0	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>

**4. Cash at bank and in hand**

	2025 Total	2024 Total
	£	£
Leeds City Council SIBA Account	1,411,508	3,027
Leeds City Council General Fund Account	6	133
<b>TOTALS</b>	<b>1,411,514</b>	<b>3,160</b>

**5. Debtors**

	2025 Total	2024 Total
	£	£
SIBA Interest/Rental income	0	0
<b>TOTALS</b>	<b>0</b>	<b>0</b>