

Huddersfield Township Allotment Charity

Charity number 702541

Annual Report and Financial Statements

for the year ended 31 March 2023



Huddersfield Township Allotment Charity

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Huddersfield Township Allotment Charity

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
The Council of the Borough of Kirklees		

Charity number 702541 Registered in England and Wales

Registered and principal address

Kirklees Metropolitan Council
PO Box 1720
Huddersfield
HD1 9EL

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a scheme dated 15 August 1989 arising from an inclosure award dated 7 March 1989 made in pursuance of an Act of Parliament of 1786, modified by an order of the Charity Commission dated 2 July 1990.

Method of recruitment and appointment of trustees

The sole trustee of the charity under the scheme is Kirklees Borough Council.

The Council has appointed its Cabinet to act on its behalf in this role.

Huddersfield Township Allotment Charity

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

- (1) For charitable purposes as an open space and play area for the benefit of the inhabitants of the area of the former township of Huddersfield
- (2) For such charitable purposes for the general benefit of the inhabitants of the area of the former township of Huddersfield as it thinks fit.

The charity's main activities

The Trustee shall apply the clear income of the charity for such charitable purposes for the general benefit of the inhabitants of the area of the former Township of Huddersfield as it sees fit.

The first object above is no longer applicable as the land to which it refers was sold during the year.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of community cohesion and development.

Achievements and performance

During the year, the Charity sold its land at Speedwell Street, Paddock, Huddersfield. Work is ongoing to consider the possibility of donating some or all of the Charity's funds to another charity within the boundaries of the former Township of Huddersfield and with the same aims and objectives.

Financial review

The net income for the year was £137,229, including net income of £3,105 on unrestricted funds and net income of £134,124, on endowment funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £13,879.

The charity does not have a reserves policy.

Approved by the board of trustees on 31.7.2024

Signed:  (Trustee)

Name: Carol Paterson

Huddersfield Township Allotment Charity

Independent examiner's report to the trustees of Huddersfield Township Allotment Charity

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023, which are set out on pages 5 to 9.

Responsibilities and basis of report

As the charity trustees 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 charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all 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 charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content 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.

Signed: 

Name: Alan Dodd FCCA

31/7/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

HUDDERSFIELD TOWNSHIP ALLOTMENT CHARITY

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Investment income	2	3,089	0	3,089	43
Other income	3	22	140,000	140,022	333
Total Income		<u>3,111</u>	<u>140,000</u>	<u>143,111</u>	<u>376</u>
Expenditure on:					
Other expenditure	4	-6	-5,877	-5,883	0
Total Expenditure		<u>-6</u>	<u>-5,877</u>	<u>-5,883</u>	<u>0</u>
Net Income		3,105	134,124	137,229	376
Gross transfers between funds		0	0	0	0
(Loss)/Gain on Revaluation of Investments		0	0	0	0
Net movement in funds		<u>3,105</u>	<u>134,124</u>	<u>137,229</u>	<u>376</u>
Reconciliation of funds					
Total funds brought forward		10,774	10,333	21,107	20,731
Total funds carried forward	11	<u>13,879</u>	<u>144,457</u>	<u>158,336</u>	<u>21,107</u>

HUDDERSFIELD TOWNSHIP ALLOTMENT CHARITY

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	7	0	0
Investments	8	0	0
Cash at bank and in hand	9	158,336	21,107
		<u>158,336</u>	<u>21,107</u>
Creditors: Amounts falling due within one year	10	<u>0</u>	<u>0</u>
Net assets	11	<u><u>158,336</u></u>	<u><u>21,107</u></u>
Funds of the Charity:			
Endowment funds		144,457	10,333
Unrestricted income funds			
Unrestricted income funds		13,879	10,774
Total funds	12	<u><u>158,336</u></u>	<u><u>21,107</u></u>

 (signature)

Carole Pattison (name)

HUDDERSFIELD TOWNSHIP ALLOTMENT CHARITY

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The accounts 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".

Basis of preparation

These accounts have been prepared on the basis of historic cost and on an accruals basis.

Exemption from preparing a cash flow statement

The Charity does not fall under the scope of FRS1 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income and endowments

All income is recognised once the charity has entitlement to the income. It is virtually certain that the income will be received and the amount of the income receivable can be measured reliably.

Investment income

Amounts receivable from the realisation of endowment assets are retained within endowment funds.

Income derived from endowment assets is treated as unrestricted income.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Fund structure

Unrestricted funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

The original endowment consisted of land. The remaining land was sold during the financial year ended 31 March 2024. A decision on the future use of the funds has yet to be made.

Huddersfield Township Allotment Charity

Notes to the Financial Statements for the Year Ended 31 March 2023

2 Investment income

	Unrestricted Fund funds 2023	Total 2022
	£	£
Interest receivable and similar income:		
Interest receivable	<u>3,089</u>	<u>43</u>

3 Other income

	Unrestricted Fund	Endowment Fund	Total 2023	Total 2022
	£	£	£	£
Sale Proceeds Disposal of land	0	140,000	140,000	0
Rental income	22	0	22	140
Other income	0	0	0	193
	<u>22</u>	<u>140,000</u>	<u>140,022</u>	<u>333</u>

4 Other expenditure

	Unrestricted funds Other	Endowment funds Other	Total 2023	Total 2022
	£	£	£	£
Surveyor's Fees	0	3,000	3,000	0
Legal Fees	6	2,877	2,883	0
	<u>6</u>	<u>5,877</u>	<u>5,883</u>	<u>0</u>

5 Related Parties

	Unrestricted funds Other	Endowment funds Other	Total 2023	Total 2022
	£	£	£	£
Kirklees Metropolitan Council	6	2,877	2,883	0
	<u>6</u>	<u>2,877</u>	<u>2,883</u>	<u>0</u>

6 Taxation

The Charity is a registered charity and is therefore exempt from taxation

7 Debtors

	2023	2022
	£	£
n/a	0	0
	<u>0</u>	<u>0</u>

8 Short-term Investment

	2023	2022
	£	£
Amounts placed on 7 day notice	0	0
	<u>0</u>	<u>0</u>

Huddersfield Township Allotment Charity

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Cash and cash equivalents

Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	<u>158,336</u>	<u>21,107</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>0</u>	<u>0</u>

11 Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
Unrestricted other funds	10,774	3,111	-6	0	13,879
Endowment funds					
Permanent endowment funds	10,333	140,000	-5,877	0	144,457
Total funds	<u>21,107</u>	<u>143,111</u>	<u>-5,883</u>	<u>0</u>	<u>158,336</u>

12 Analysis of net assets between funds

	Unrestricted funds General Funds	Endowment funds Permanent Funds	Total Funds
	£	£	£
Current assets	13,879	144,457	158,336
Current liabilities	0	0	0
	<u>13,879</u>	<u>144,457</u>	<u>158,336</u>