

Registration number: 04672027

Horfield and District Allotments Association Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 30 September 2025

Stone & Co Chartered Accountants
2 Charnwood House
Marsh Road
Ashton
Bristol
BS3 2NA

Horfield and District Allotments Association Limited

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Horfield and District Allotments Association Limited

Company Information

Directors	Mr Joe Alistair David Baxter Mr Colin Neil Pirie Mr Joseph McSorley Mr Philip Stephen Beynon Hopkins Mr Dominic James O'Dwyer Mr Peter John Bill Mr David Herbert Evans Mr Stephen Gareth Morgan Ms Sian Joanne Hampson
Company secretary	Mr Philip Stephen Beynon Hopkins
Registered office	4 Tyne Road Bishopston Bristol BS7 8EE
Accountants	Stone & Co Chartered Accountants 2 Charnwood House Marsh Road Ashton Bristol BS3 2NA

Horfield and District Allotments Association Limited
Directors' Report for the Year Ended 30 September 2025

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

Directors of the company

The directors who held office during the year were as follows:

Mr Joe Alistair David Baxter

Mr Colin Neil Pirie

Mr Joseph McSorley

Mr Jamie John Darke (ceased 14 January 2025)

Dr Stephen Robert Soffe (ceased 12 April 2025)

Mr Philip Stephen Beynon Hopkins - Company secretary and director

Mr Dominic James O'Dwyer

Mr Peter Frederick Clee - Director (ceased 12 April 2025)

Mr Peter John Bill

Mr David Herbert Evans

Mr Stephen Gareth Morgan (appointed 25 April 2025)

Ms Sian Joanne Hampson (appointed 25 April 2025)

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

SIGNED SECURELY
08/12/2025
08/12/2025 at 9:43:37 PM UTC

Approved by the Board on and signed on its behalf by:

SIGNED SECURELY
Philip Hopkins
08/12/2025 at 9:43:37 PM UTC

.....
Mr Philip Stephen Beynon Hopkins
Company secretary and director

Horfield and District Allotments Association Limited

Profit and Loss Account and Statement of Retained Earnings for the Year Ended 30 September 2025

	Note	2025 £	2024 £
Turnover		20,518	19,439
Administrative expenses		<u>(26,109)</u>	<u>(24,298)</u>
Operating deficit		<u>(5,591)</u>	<u>(4,859)</u>
Other interest receivable and similar income		<u>2,937</u>	<u>2,396</u>
		<u>2,937</u>	<u>2,396</u>
Deficit before tax		(2,654)	(2,463)
Taxation		<u>(558)</u>	<u>(452)</u>
Deficit for the financial year		(3,212)	(2,915)
Retained earnings brought forward		<u>121,191</u>	<u>124,106</u>
Retained earnings carried forward		<u><u>117,979</u></u>	<u><u>121,191</u></u>

The notes on pages 5 to 8 form an integral part of these financial statements.

Horfield and District Allotments Association Limited

(Registration number: 04672027) Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	23,516	22,736
Current assets			
Debtors	5	1,356	876
Cash at bank and in hand		99,275	104,729
		100,631	105,605
Creditors: Amounts falling due within one year	6	(6,168)	(7,150)
Net current assets		94,463	98,455
Net assets		117,979	121,191
Reserves			
Retained earnings		117,979	121,191
Surplus		117,979	121,191

For the financial year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

SIGNED SECURELY
08/12/2025
08/12/2025 at 9:43:37 PM UTC

Approved and authorised by the Board on and signed on its behalf by:

SIGNED SECURELY
Philip Hopkins
08/12/2025 at 9:43:37 PM UTC

.....
Mr Philip Stephen Beynon Hopkins
Company secretary and director

The notes on pages 5 to 8 form an integral part of these financial statements.

Horfield and District Allotments Association Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2025

1 General information

The company is a company limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

4 Tyne Road
Bishopston
Bristol
BS7 8EE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Horfield and District Allotments Association Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2025

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Huts	20% straight line
Car Parks & Roads	20% straight line
Fences	20% straight line
Water Install	20% straight line
Equipment	20% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2024 - 0).

Horfield and District Allotments Association Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 September 2025

4 Tangible assets

	Huts £	Fences £	Car Parks & Roads £	Equipment £
Cost or valuation				
At 1 October 2024	12,640	28,820	35,349	10,999
Additions	425	-	8,526	1,593
At 30 September 2025	13,065	28,820	43,875	12,592
Depreciation				
At 1 October 2024	12,630	15,937	29,507	8,526
Charge for the year	60	4,044	3,694	1,415
At 30 September 2025	12,690	19,981	33,201	9,941
Carrying amount				
At 30 September 2025	375	8,839	10,674	2,651
At 30 September 2024	10	12,883	5,842	2,473
			Water Install £	Total £
Cost or valuation				
At 1 October 2024			15,623	103,431
Additions			-	10,544
At 30 September 2025			15,623	113,975
Depreciation				
At 1 October 2024			14,095	80,695
Charge for the year			551	9,764
At 30 September 2025			14,646	90,459
Carrying amount				
At 30 September 2025			977	23,516
At 30 September 2024			1,528	22,736

5 Debtors

	2025 £	2024 £
Current		
Prepayments	1,356	876
	1,356	876

Horfield and District Allotments Association Limited

**Notes to the Unaudited Financial Statements for the Year Ended 30 September
2025**

6 Creditors

Creditors: amounts falling due within one year

	2025	2024
	£	£
Due within one year		
Taxation and social security	558	455
Accruals and deferred income	5,612	6,695
Other creditors	(2)	-
	<u>6,168</u>	<u>7,150</u>

**Chartered Accountants' Report to the Board of Directors on the Preparation of
the Unaudited Statutory Accounts of
Horfield and District Allotments Association Limited
for the Year Ended 30 September 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Horfield and District Allotments Association Limited for the year ended 30 September 2025 as set out on pages 3 to 8 from the company'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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Horfield and District Allotments Association Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Horfield and District Allotments Association Limited and state those matters that we have agreed to state to the Board of Directors of Horfield and District Allotments Association Limited, 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 Horfield and District Allotments Association Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Horfield and District Allotments Association Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Horfield and District Allotments Association Limited. You consider that Horfield and District Allotments Association Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Horfield and District Allotments Association Limited. 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 accounts.

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Stone & Co Chartered Accountants
2 Charnwood House
Marsh Road
Ashton
Bristol
BS3 2NA

Date:.....

Horfield and District Allotments Association Limited

Detailed Profit and Loss Account for the Year Ended 30 September 2025

	2025 £	2024 £
Turnover (analysed below)	<u>20,518</u>	<u>19,439</u>
Gross surplus (%)	100%	100%
Administrative expenses		
Establishment costs (analysed below)	(12,280)	(13,596)
General administrative expenses (analysed below)	(4,065)	(2,888)
Depreciation costs (analysed below)	<u>(9,764)</u>	<u>(7,814)</u>
	<u>(26,109)</u>	<u>(24,298)</u>
Operating deficit	(5,591)	(4,859)
Other interest receivable and similar income (analysed below)	<u>2,937</u>	<u>2,396</u>
Deficit before tax	<u><u>(2,654)</u></u>	<u><u>(2,463)</u></u>

Horfield and District Allotments Association Limited

Detailed Profit and Loss Account for the Year Ended 30 September 2025

	2025 £	2024 £
Turnover		
Rents and Subscriptions	19,191	18,549
Compost sale	1,327	890
	<u>20,518</u>	<u>19,439</u>
Establishment costs		
Water rates	(2,744)	(2,199)
Insurance	(888)	(798)
Estate maintenance	(8,648)	(10,599)
	<u>(12,280)</u>	<u>(13,596)</u>
General administrative expenses		
Administration	(3,705)	(2,528)
Accountancy fees	(360)	(360)
	<u>(4,065)</u>	<u>(2,888)</u>
Depreciation costs		
Depreciation of Huts	(60)	(66)
Depreciation of Car Parks & Roads (owned)	(3,694)	(2,277)
Depreciation of fences (owned)	(4,044)	(3,702)
Depreciation of water install (owned)	(551)	(551)
Depreciation of equipment (owned)	(1,415)	(1,218)
	<u>(9,764)</u>	<u>(7,814)</u>
Other interest receivable and similar income		
Bank interest receivable	<u>2,937</u>	<u>2,396</u>