

REGISTERED NUMBER: IP06160R  
(England and Wales)

**REPORT OF THE DIRECTORS AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**  
**FOR**  
**KETTERING ALLOTMENTS LIMITED**

Azets  
Accountants & Tax Advisors  
Thorpe House  
93 Headlands  
Kettering  
NN15 6BL

**KETTERING ALLOTMENTS LIMITED**

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**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**KETTERING ALLOTMENTS LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**MANAGEMENT COMMITTEE:**

R Attwood  
J Burn (Resigned 31<sup>st</sup> March 2022)  
C Thorley  
M Thurland (Appointed 1<sup>st</sup> April 2022)

**SECRETARY:**

R Attwood

**REGISTERED OFFICE:**

6 William Street  
Kettering  
Northamptonshire  
NN16 9RS

**REGISTERED NUMBER:**

IP06160R (England and Wales)

**ACCOUNTANTS:**

Azets  
Thorpe House  
93 Headlands  
Kettering  
NN15 6BL

**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**REPORT OF THE MANAGEMENT COMMITTEE**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The management committee present their report with the financial statements of the company for the year ended 31 December 2022.

**MANAGEMENT COMMITTEE**

The management committee who have held office during the period from 1 January 2022 to the date of this report were as follows.

R Attwood  
J Burn (Resigned 31<sup>st</sup> March 2022)  
C Thorley  
M Thurland (Appointed 1<sup>st</sup> April 2022)

**STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES**

The Co-operative and Community Benefit Societies Act 2014 requires the committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the organisation for that period. In preparing these financial statements, the committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable it to ensure that the financial statements comply with the Co-operative and Community Benefit Societies Act 2014. It has general responsibility for taking reasonable steps to safeguard the assets of the organisation and to prevent and detect fraud and other irregularities.

**ON BEHALF OF THE BOARD:**



R Attwood – Secretary

Date: 15 February 2023

**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**REPORT OF THE ACCOUNTANTS TO THE MANAGEMENT COMMITTEE**  
**OF KETTERING ALLOTMENTS LIMITED FOR THE YEAR ENDED 31 DECEMBER 2022**

**Independent reporting accountant's report to the members on the unaudited accounts of Kettering Allotments Limited**

We report on the accounts for the year ended 31 December 2022 set out on pages 4 to 10.

Respective responsibilities of the committee of management and the independent reporting accountant.

The organisation's committee of management is responsible for the preparation of the accounts, and they consider that the organisation is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

**Basis of opinion**

Our procedures consisted of comparing the accounts with the books of account kept by the organisation and making such limited enquiries of the officers of the organisation as we considered necessary for the purpose of this report. These procedures provide the only assurance expressed in our opinion.

**Opinion**

In our opinion:

- the revenue account and balance sheet for the year ended 31 December 2022 are in agreement with the books of account kept by the organisation under section 75 of the Co-operative and Community Benefit Societies Act 2014;
- having regard only to, and on the basis of the information contained in the books of account, the revenue account and balance sheet for the year ended 31 December 2022 comply with the requirements of the Co-operative and Community Benefit Societies Act 2014; and
- the organisation met the financial criteria enabling it to disapply the requirement to have an audit of the accounts for the year specified in section 84 of the Co-operative and Community Benefit Societies Act 2014.

*Azets*

Azets  
Thorpe House  
93 Headlands  
Kettering  
NN15 6BL

..... *6 March* ..... 2023

**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>TURNOVER</b>		11,168	10,679
Administrative expenses		10,969	11,671
		—	—
<b>OPERATING PROFIT/(LOSS)</b>	4	199	(992)
Interest receivable and similar income		101	1
		—	—
<b>PROFIT/(LOSS) BEFORE TAXATION</b>		300	(991)
Tax on profit/(loss)		-	-
		—	—
<b>PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		300	(991)
		—	—

**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	5	625	834
<b>CURRENT ASSETS</b>			
Debtors	6	407	358
Investments	7	5,000	9,728
Cash at bank and in hand		11,713	4,730
		-----	-----
		17,120	14,816
<b>CREDITORS</b>			
Amounts falling due within one year	8	6,818	5,023
		-----	-----
<b>CURRENT ASSETS</b>		10,302	9,793
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		10,927	10,627
		=====	=====
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	294	294
Retained earnings	10	10,633	10,333
		-----	-----
<b>SHAREHOLDERS' FUNDS</b>		10,927	10,627
		=====	=====

The financial statements were approved by the management committee on 15 February.....2023 and were signed on its behalf by

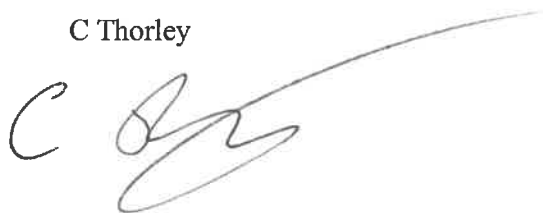


R Attwood

C Thorley



M Thurland



**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	<b>Called up share capital £</b>	<b>Retained earnings £</b>	<b>Total equity £</b>
<b>Balance at 1 January 2022</b>	294	10,333	10,627
<b>Changes in equity-</b>			
Total comprehensive income	-	300	300
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 December 2022</b>	294	10,633	10,927
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. STATUTORY INFORMATION**

Kettering Allotments Limited is a private company, registered under the Co-operative and Community Benefit Societies Act 2014 in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents money receivable from rents and members subscriptions.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	25% on reducing balance
Fixtures and fittings	-	25% on reducing balance

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 0 (2021: 0)

**4. OPERATING PROFIT/(LOSS)**

The operating profit of £300 (2021: loss of £991) is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation – owned assets	209	278
	<u>          </u>	<u>          </u>

**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**5. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2022	1,902	12,868	14,770
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2022	1,902	12,868	14,770
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2022	1,726	12,210	13,936
Charge for year	44	165	209
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2022	1,770	12,375	14,145
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2022	132	493	625
	<hr/>	<hr/>	<hr/>
At 31 December 2021	176	658	834
	<hr/>	<hr/>	<hr/>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022 £</b>	<b>2021 £</b>
Prepayments	407	358
	<hr/>	<hr/>
	407	358
	<hr/>	<hr/>

**7. CURRENT ASSET INVESTMENTS**

	<b>2022 £</b>	<b>2021 £</b>
Unlisted investments	5,000	9,728
	<hr/>	<hr/>

**KETTERING ALLOTMENTS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

8. **CREDITORS: AMOUNTS FALLING DUE  
WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	5,989	4,372
Accrued expenses	829	651
	<u>6,818</u>	<u>5,023</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number: Class: Nominal value

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
294 Equity £1	<u>294</u>	<u>294</u>

10. **RESERVES**

	<b>Retained earnings £</b>
At 1 January 2022	10,333
Profit for the year	300
	<u>10,633</u>
At 31 December 2022	<u>10,633</u>

11. **RELATED PARTY DISCLOSURES**

During the year the society was due rents amounting to £9,797 (2021: £9,555) and subscriptions amounting to £902 (2021: £706) from subscribed members.

**KETTERING ALLOTMENTS LIMITED**  
**REGISTERED NUMBER: IP06160R (England and Wales)**

**PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>Turnover</b>			
Rent received		9,797	9,555
Subscriptions received		902	706
Sundry sales		469	418
		<u>11,168</u>	<u>10,679</u>
<b>Other income</b>			
Investment income		101	1
		<u>11,269</u>	<u>10,680</u>
<b>Expenditure</b>			
Rent		1,090	1,090
Rates and water		2,151	925
Room hire		380	40
Insurance		375	377
Treasurer		150	150
Secretary		150	150
Stewards		330	360
Post and stationery		76	71
Repairs and renewals		4,155	6,605
Subscriptions		907	847
Sundry expenses		251	118
Accountancy		666	660
Depreciation of tangible fixed assets		209	278
Bank charges		79	-
		<u>10,969</u>	<u>11,671</u>
		<u>300</u>	<u>(991)</u>