

York Allotments CIO

Charity Number 1174306

Trustees' Annual Report & Financial Statements for the year ended 31st December 2023

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York Allotments CIO

Charity number 1174306

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Trustees' Annual Report

To: 31st December 2023

Charities Full Name: York Allotments CIO
Registered Charity Number: 1174306

Introduction

2023 was the sixth year of YACIO's management of the allotments and the penultimate year under the lease granted by the City Council in 2017. The priorities for Trustees through 2023 remained primarily as before: improving the administration and management of the allotments to provide a better service to existing and new tenants; maintaining allotment sites and undertaking a programme of gradual improvement including reducing the number of unused plots and overgrown trees and hedges; revising policies and procedures to ensure the YACIO operated in a fair and open way in accordance with its charitable objectives. In addition, with income almost entirely from allotment rents, trustees had to consider the impact of inflation on YACIO's financial sustainability. Another consideration, with the existing lease nearing its end, was the terms and duration should it be renewed. In particular, trustees were aware, should a new lease be granted, that YACIO would need to become both more resilient and develop a longer term view of its activities and purpose.

Administration

Administrator

Trustees continued to engage the services of a part-time self-employed administrator. Following changes made in 2022 this was on the basis of a contract until November 2024 (the expiry date of YACIO's current lease) with annual fee increments linked to inflation as measured by the Consumer Price Index. On average the administrator worked 20 hours per week but there were considerable peaks and troughs with longer hours required at the start of the year following the issue of rental invoices to tenants. The cost of providing administrative services at £18,407 was broadly similar to 2022.

IT Systems

We continued to make use of the Colony allotment management system provided by MCPC to manage most administrative tasks, for example maintaining tenant and plot records, generating invoices and producing reminder letters. The license for the Colony software incurs an annual fee of £1,890, a relatively small proportion of YACIO's overall expenditure. As in previous years the majority of tenants made use of the online payment facility provided by Colony to pay rental invoices. Unfortunately, there continued to be performance issues with the system, the most serious of which was the loss of interoperability with the invoice payment (PayPal) software following a system upgrade by MCPC. This occurred in the early part of the year when a large number of rental payments were being made online. Because the fault was not immediately apparent a significant number of rental payments were received without corresponding updating of the database. As it was not possible to easily identify tenants who had and hadn't paid it was necessary to introduce time-consuming remedial measures. This resulted in a significant administrative burden and delay to the process of sending invoice reminders and the re-letting of plots for which no rental payment had been made.

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These issues, which were beyond YACIO's immediate control, had both a financial and reputational cost. As a result trustees through Treasurer Lisa Turner sought compensation from MCPC securing complete waiving of the software license fee for 2023. Although this provided reasonable recompense, trustees continue to have concerns about the reliability of the Colony software and the commitment of MCPC to its maintenance and development. Tentative steps to consider alternative systems have been taken, but a change would be a major undertaking the feasibility of which requires careful evaluation. Trustee Helen Butt continued to take primary responsibility for managing YACIO's website. As well as ensuring the website was maintained and updated Helen introduced a number of enhancements designed to improve the experience for users including an online concession application form and changes to the contact form to reduce the incidence of spam.

Policies and Procedures

Some modifications to policies and procedures were made during the year. With one exception these were mainly in response to specific events or incidents and were of a minor nature and did not necessitate changes to the revised Tenancy Agreement introduced in 2022. Issues considered included how to deal with tenancies when the plot holder was in a nursing home or imprisoned, establishing clear criteria for the clearance of overgrown plots vacated at the end of a tenancy and how to deal with tenants who had been repeatedly issued with non-cultivation warnings. Where appropriate these issues were discussed with Site Secretaries. When changes impacted on documentation, trustee Simon Wild continued to oversee amendments. The Site Secretary Handbook was updated during the year.

The most significant policy change decision made during the year concerned the rental concession arrangements inherited from the City Council. Since taking on management of the allotments trustees had been aware that the cost of obtaining and renting an allotment was quite high in comparison to other local authorities. We were concerned this was a potential barrier to those on low incomes, an obstacle only partially alleviated by the concession arrangements in operation. These, while not entirely age based, largely benefited those in receipt of the state pension who accounted for the vast majority of concession holders.

These concerns led trustees to undertake a review of concessions. This was also informed by an awareness that the high rate of inflation was likely to increase YACIO's costs significantly so that the previous aim of not raising rents during the lease period was no longer financially sustainable (see further Finance). After much consideration trustees therefore drew up a revised concession schedule for implementation from January 2024. This removed the age and other existing concessions and replaced these with eleven benefit based concessions. The concession rate, previously 40%, was increased to 50%. These changes were made alongside a 4.1% increase in overall rent rates.

An outline of the proposed changes was endorsed by the majority of members present at the AGM and communicated to tenants later in the year via email and the newsletter. A relatively small number of comments have been received, mostly negative but also some positive. Trustees are well aware this is a controversial change that is not popular with some affected tenants. However, we believe the new concession arrangements are inherently fairer, being based on income rather than an age entitlement.

Policies and Procedures

Site Secretaries continue to play a key role as YACIO's representative on each site. Trustees are particularly grateful for their continuing support. As in previous years trustees held three in person meetings with Site Secretaries including one at Holgate in the summer. All sites had a Site Secretary in place throughout the year. The only newcomers were Norah Godfrey at Glen and Gary Flakes at New Lane.

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Governance

Annual General Meeting

The fifth AGM, and only the third to take place in person due to Covid restrictions, was held on 25th March. About 30 members were in attendance. In accordance with the Constitution limiting trustee tenure to three years, Maria Lewington-Gower and Adam Myers stepped down as trustees but were re-elected for further terms. In addition, Heather Whittaker was elected as a full trustee. In the open forum that followed the formal AGM trustees presented an outline of the possible changes to rent and concessions to be introduced from 2024. There was considerable discussion after which an indicative vote was taken that showed a clear majority in favour of the changes trustees were considering. A further issue raised by trustees was whether members wished trustees to pursue a new lease with the City Council. There was a clear consensus that a new lease should be negotiated.

Trustees

During the year there were no permanent changes to the offices held by trustees or the specific areas of responsibility they covered. Tony Chalcraft continued as Chair, Helen Butt as Secretary and Lisa Turner as Treasurer. Further roles and responsibilities were: Administrative Supervision: Helen Butt; Association Liaison: Adam Myers; Complaints: Maria Lewington-Gower (except in periods of absence); Documentation: Simon Wild; Newsletter and Website: Helen Butt; Risk Assessments: Heather Whittaker; Site Maintenance: Colin Smith; Site Specific Issues: Tony Chalcraft.

After returning from a period of absence Maria Lewington-Gower was given further leave of absence due to maternity. Maria had a son in November and will be returning as a full trustee in 2024. Following Heather Whittaker's election as a full trustee at the AGM there are eight trustees, one short of the constitutional provision of a maximum of nine. Heather has assumed special responsibility for risk assessments, safety and animal welfare. Trustees, five of whom have been in post since the inception of YACIO, are well aware, especially with the prospect of a new lease, of the need to find both an additional trustee to raise the number to the full complement and make provision for the recruitment of new trustees should existing trustees wish to retire.

Operations Management

Trustee Colin Smith ably led on all matters relating to operations management, that is allotment site maintenance and upgrades. This included coordination with the contractor carrying out grass cutting and hedge trimming and management of all repairs and improvements. Much of the latter, especially repairs and renewals, was largely carried out by handyman/gardener Dave Ruddock, assisted by colleague Phil. Trustees are especially grateful to Dave and Phil. They provide an efficient and cost-effective service, without which a range of external contractors would have to be engaged.

Contractor (Grass and Hedge Cutting)

Prior to the start of the year the site maintenance contract had again to be rendered due to the failure of the operator to adhere to specification. A new contractor Aspects Horticultural Services was appointed. The cost of the new contract was considerably in excess of that for the previous contractor but was judged reflective of both inflation and the level of service to be provided. In addition, due to cost savings following non-payment of the previous contractor because of breach of contract, it was possible to finance some additional hedge cutting at the start of the year. Grass and hedge cutting

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costs during the year were £25,021, the largest single item of expenditure during the year. This sum was considerably in excess of 2022's £12,273 but needs to be considered alongside lower than expected payments to the 2022 contractor and the additional hedge cutting carried out by Aspects Horticultural Services at the start of the 2023. Overall, although there have been a few issues with grass cutting, feedback from site secretaries and tenants on the performance of Aspects Horticultural Services has been positive.

Repairs and Upgrades

Most other site maintenance, for example repairs and renewals to gates, fences and noticeboards, rubbish removal and clearing overgrown plots is undertaken by our handyman/gardening team. Overall £15,069 was spent on repairs and maintenance carried out by the team during the year. A further £3,429 was spent on the upgrade of sites. In practice there is some overlap between these two budget headings. Of the latter heading, £1,480 was for tree clearance work mainly carried out at Holgate and Low Moor in the latter part of the year by a new contractor. Trustees are aware that a significant amount of money is spent on repairs and maintenance. A particular concern is the cost of clearing plots that have been neglected by tenants. As already mentioned, clarifying policies on this issue is currently ongoing.

Managing trees on sites, especially at Low Moor and Scarcroft, continues to be a particular focus. The aim remains to carry out a long term programme of tree management both for safety reasons and to prevent a backlog of work building up that could be costly to finance in the future. Although some work has been carried out in recent years, notably at Scarcroft, there remains much to be done. Not as much money was spent on tree work during the year as had been planned. This was the result of a number of factors including finding suitable contractors and agreeing the scope of work. Trustees recognise that tree maintenance is a considerable risk in terms of safety and costs and plan to progress further work in 2024 and beyond.

One notable improvement during the year was to the public right of way that bisects Scarcroft allotments and is used by many tenants to access their plots. The path was resurfaced by contractors Jacksons as a community benefit as part of the road improvement scheme on Tadcaster Road. Trustees are grateful to Jacksons, and the Scarcroft Association and City of York Council who were instrumental in facilitating this much needed upgrade.

Finance

Full financial data is available separately to this report. In summary the financial position, both for the year and the future is favourable. YACIO carried forward £85,511 comprising unrestricted funds of £49,912 and restricted funds, made up of tenant deposits, of £35,599. The total carried forward is slightly lower than the £87,280 in 2022. In the last few years income has generally exceeded expenditure allowing a reserve to be accumulated. Trustees were satisfied that this was more than adequate and set a deficit budget for 2023 of £10,000. For various reasons, for example the non-payment of IT system supplier MCPC's license fee due to poor performance, the excess of expenditure over income was far lower than budgeted at £1,029.

During the year £40,000, mainly comprising tenant deposits, was placed in an interest bearing account with the Unity Trust Bank, a specialist bank providing services to charities and other non-profit organisations.

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Looking ahead, it is anticipated income for 2024 will be in excess of that for recent years due to concession policy changes and the 4.1% overall rental increase. The amount of additional income is difficult to estimate at the time of writing, but an increase of £5,000-£7,500 might be expected. Set against this are anticipated cost increases of at least 5% and the possibility of unexpected costs such as urgent tree work or other essential maintenance. Trustees are very aware that having rents as the only source of income is high risk and that attention needs to be given to the potential to develop other income streams.

Performance

At year end there were 1,537 lettable plots (1,515 2022). Of these 72 were vacant (about to be let to new tenants) and 125 were under notice.

During the year 183 tenancies ended. 141 were ended voluntarily by the tenant, 46 following a warning notice from YACIO. 38 tenancies were terminated by YACIO, 28 for non-cultivation and 10 for non-payment. 4 tenancies ended due to the death of a tenant.

170 new plots were let during the year.

At year end there were 3,294 applicants on the waiting list. In December 2022 the number was 3,018. It is important to note these figures represent the total number of applications, not the total number of people waiting for a plot. This is because each person registering may choose to apply for a plot at up to three different sites. It is not known, or easily possible to establish from the Colony system, how many of those joining the waiting list make multiple applications. 962 (31.6%) of the 3,294 applications on the list at the end of 2023 were made during the calendar year. Again, this is the total number of applications with each person registering having the option to apply for up to three plots.

In considering the waiting list it should also be noted that Site Secretaries continue to report that a large number of applicants do not respond to invitations to view plots on reaching the top of the list. This, in part, may be due to the length of the lists with many of those waiting having changed circumstances before a plot is offered. It is therefore highly likely that the waiting list overestimates the number of people actively wanting a plot.

Risks and Security

Administrative Risks

Trustees are aware of a number of non-financial issues that remain risks for YACIO. Administratively, the main concerns are reliance on the services of one part-time self-employed administrator and the MCPC IT system, which, as already highlighted, caused considerable disruption during the year. To partially alleviate these risks trustee Helen Butt has regular updates with the administrator and has also assumed further responsibilities for some IT functions in relation to the website. Additionally, trustee Lisa Turner has liaised with the administrator on aspects of the Colony IT system so that some functions could be carried out in the event of the administrator's unavailability. As has previously been outlined, trustees are also looking at the possibility of replacing the Colony system.

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Risk Assessments

Following work begun in the previous operating year, trustee Heather Whittaker, assumed responsibility for carrying out regular site risk assessments as well as aspects of health and safety and animal (livestock on allotments) welfare. In response to the initial risk assessment trustees categorised the risks identified according to seriousness and responsibility. If responsibility rested with YACIO remedial work was carried out by handyman/gardener Dave Ruddock where feasible. A further risk assessment exercise was carried out in the summer.

Security

As in previous years there were issues with vandalism and theft at a number of sites. Particularly serious problems occurred at Low Moor in the autumn with vandalism, shed break ins and arson that destroyed a shed. Holgate also experienced several bouts of vandalism during the year. In both cases there was contact with the police. At Low Moor, site secretaries and trustees investigated the possibility of engaging a security company to protect the site. However, the types of patrol or call outs that could be offered did not appear to provide the level of protection needed. At Holgate trustees agreed to fund a £1,500 extension to a fence. Other vandalism and antisocial behaviour was reported at Glen, Hob Moor and Scarcroft.

Other Activities and Developments

Associations

Trustees continue to engage with allotment associations. A well-attended meeting between trustees and association representatives took place in September. Topics discussed included the boundaries of responsibility between YACIO and associations as well as site specific issues and changes to the concession arrangements.

A particular association issue which began to be regularised during the year was the status of association trading huts and other structures in the context of YACIO's lease. It came to light that, with the exception of the trading hut at Low Moor given a ten year license by the City Council that was about to expire, none of the structures had a formal agreement in place. Starting with Low Moor YACIO have begun putting in place licenses for all association structures occupying plots which are included in the YACIO lease.

At Scarcroft the association is in the process of replacing the wooden trading hut with a new structure based on shipping containers. This is entirely led and funded by the association but YACIO trustees have discussed with association officers how this development might change the use of adjacent plots and benefit tenants on allotment sites not part of the Scarcroft and District Association.

City of York Council

Trustees continued to liaise with City of York Council on a variety of matters, including the procedure for drafting a new lease, with Operations Manager Dave Meigh. Following correspondence on issues relating to food poverty, food growing and allotment provision trustees also attended a meeting with Councillor Bob Webb. This provided a useful opportunity to exchange ideas and outline some of the issues facing YACIO, particularly the long allotment waiting lists.

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Newsletter and Blog

A newsletter for tenants continued to be produced roughly quarterly. This was distributed electronically, except for the January issue which was sent in print to tenants together with annual rental invoices. Trustee Helen Butt acted as editor. During the year a tenant also began writing a monthly blog highlighting seasonal tasks entitled 'Plotlines'. This is posted on the website.

Plot Competition

Following discussion at a Site Secretary meeting a small working group was set up to take forward a best plot competition based on that run by the City Council and last held about 15 years ago. This was more successful than anticipated, receiving 70 entries. Awards were made on an area basis for both best established plot and best plot newcomer plot. The city wide prize for the former category was won by Paula Smith from New Lane and the prize for the latter by Helen and Emma Chan at Bootham. Prize giving took place at a well-attended ceremony at Holgate in August. We are grateful to Rachael Maskell MP for attending and awarding the prizes. Trustees are also grateful to the organising group of Claire Pickard, Jane Thurlow and Heather Whittaker and all those who assisted with the judging.

Potential New Allotment Site and Related Developments

YACIO was reapproached during the year by an estate owning a part disused allotment site on the edge of a village within a few miles of the city centre. Following viewing of the site and discussion with the estate's agent, trustees agreed to pursue a possible lease. Negotiations on this are continuing at the time of writing. The site currently has a few remaining tenanted plots but is otherwise used for horse grazing. Some investment would be required to develop the site. Trustees are agreed that funds for this would primarily need to be obtained externally. The site represents an opportunity to provide new plots in an accessible location and could help reduce the waiting list.

In the latter part of the year YACIO took part in discussions regarding possible community use of a walled garden situated within the Fulford Cross site but not under our lease with the City Council. At this stage it is envisaged any YACIO involvement would be as a partner. Possible options YACIO might wish to develop include a demonstration area, a seedling raising facility and a training space.

Two training courses on fruit tree pruning were held during the year at Low Moor on the Kids' Community Allotment. The courses were open to tenants from all sites for a £5 fee and fully booked. YACIO are grateful to Louise Cantlay of the Abundance Project for part leading these courses. It is hoped that further training sessions will be offered in 2024.

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Future Issues and Plans

The most important immediate concern for trustees in 2024 will be securing a new lease from the City Council. It is anticipated that this will be granted, issues to be clarified mainly relating to the duration of YACIO's tenure and matters such as responsibility of boundaries and structures, for example trees alongside public roads or boundary walls that could be expensive to maintain.

With the small increase in rents and changes to the concession arrangements trustees anticipate that income will increase. It is hoped that this will avoid the need for further rent increases in the next few years, but this will depend on the amount of extra income the changes generate, the rate of inflation and whether any significant, unexpected, maintenance work is required.

The other pressing issue is the length of the waiting list. Ultimately this can only be addressed by the provision of new allotment sites. However, with the exception of the potential new site being explored, the opportunities for developing this are restricted by the lack of suitable land and funding constraints

Looking further ahead, trustees are aware that with a new lease a more strategic, longer term, view is required. We hope to take steps towards this in 2024. Particular issues for future consideration remain similar to those outlined in previous annual reports. These include:

- keep under review the efficiency and resilience in administrative and other routine operational activities introducing changes and enhancements as resources permit
- making fuller use of all available space at every site other than that required for access or conservation purposes
- making more use of the website to communicate with members and the wider public
- developing long term, site specific, tree and hedge management plans
- increasing tenant awareness of environmentally sustainable growing and managing sites in ways that promote biodiversity
- developing closer relationships with site associations in order to support their endeavours and assist in the formation of associations covering sites where none currently exist
- providing increased advice and support, through training sessions and the website, for tenants, especially those taking on a plot for the first time, on effective use of their allotment
- supporting community group and other innovative growing activities on allotment sites
- developing and supporting initiatives that increase the role of allotments in promoting the overall well-being of tenants and the wider public, for example improving mental and physical health, alleviating social isolation, providing sustainable locally produced food, supporting the local economy, etc.
- considering the extent to which the charity can actively promote and campaign for additional allotment provision within the City of York area, possibly in collaboration with other non-YACIO managed sites, members of the public and any other interested parties

York Allotments CIO

(Charity Number 1174306)

Independent examiner's report to the trustees of Move the Masses

I report on the accounts of: **York Allotments CIO**

For the year ended: **31st December 2023** Which are set out on pages 10 to 13

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 Charity's accounts carried out under section 145 of the 2011 Act and 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 Trust as required by section 130 of the Act;
- or**
2. the accounts do not accord with those records

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.



Karen Wood (ACMA)
Outsource independent examination service
The Hiscox Building
Peasholme Green
York YO1 7PR



14/02/2024

Date

York Allotments CIO

(Charity Number 1174306)

Receipts & Payments Accounts for the year ended 31st December 2023

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Receipts				
Rents	76,097	-	76,097	74,075
Fundraising & events	69	-	69	-
Bank interest	1,038	-	1,038	47
Total receipts	77,204	-	77,204	74,122
Payments	£	£	£	£
Administration officer	18,407	-	18,407	18,008
Insurance	1,028	-	1,028	287
Grass & hedge cutting	25,021	-	25,021	12,273
Deposits returned	-	740	740	1,108
Free plots and honorariums	800	-	800	925
Licences	66	-	66	1,890
Independent examination fee	350	-	350	300
Admin support & office costs	5,997	-	5,997	6,294
Upgrade of sites	3,429	-	3,429	8,292
Repairs & maintenance	15,069	-	15,069	12,888
Trustees' expenses & meeting costs	23	-	23	41
Water	5,484	-	5,484	4,158
Bank charges & paypal fees	2,427	-	2,427	2,342
Event costs	50	-	50	-
Sundry expenses	82	-	82	25
Total payments	78,233	740	78,973	68,831
Net of receipts/(payments)	(1,029)	(740)	(1,769)	5,291
Transfer between funds	-	-	-	-
Balance brought forward	50,941	36,339	87,280	81,989
Balance carried forward	49,912	35,599	85,511	87,280

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Statement of Assets and Liabilities at: 31st December 2023

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
Assets	£	£	£	£
Cash at bank and in hand				
Current bank account	37,954	-	37,954	50,250
Cooperative deposit account	804	-	804	36,630
United Trust Bank	4,401	35,599	40,000	-
Charity Bank	1,017	-	1,017	-
Paypal	5,729	-	5,729	374
Petty cash	7	-	7	26
	49,912	35,599	85,511	87,280

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total funds
Liabilities	£	£	£	£
Independent examination fee	350	-	350	300
	350	-	350	300

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Notes to the Accounts for the year ended:

31st December 2023

1. Basis of accounts

The Trustees have taken advantage of section 144 (2) of the Charities Act 2011 and prepared the accounts on a receipts and payments basis.

2. Restricted funds

Fund name

Purpose

Deposits

Deposits which may be refundable if plots are returned in a responsible state

	Balance b/fwd	Incoming resources	Resources expended	Transfer between funds	Balance c/fwd
Unrestricted Funds	50,941	77,204	28,233	-	49,912
Restricted Funds					
Deposits	36,339	-	740	-	35,599
Total Restricted Funds	36,339	-	740	-	35,599
Total Funds	87,280	77,204	78,973	-	85,511

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Approval of accounts for the year ended

31st December 2023

The report and accounts were approved at a meeting
of the trustees held on

6th February 2024

Date

Signed for and on behalf of the trustees



Signature

LISA TURNER

Name

TREASURER

Position (e.g. Chair etc)

12.2.2024.

Date