



***This summary of the accounts is an abridged version of the full accounts document, which is available on the DAHA website. The accounts were signed off by the Treasurer and Independent Financial Reviewer on 28 October 2019.***

## **Summary of DAHA Accounts for AGM 2019**

The 2018-19 accounting year has seen a significant increase in transactions within the DAHA accounts. Online banking has been implemented, making it easier for DAHA to settle invoices and for members to make payments to DAHA. A Paypal account has also been set up, and will be used more in future years.

DAHA made a surplus from the Pumpkin show in 2018 – primarily from food sold, sale of pumpkins after the show and from the tombola. This surplus has been used to support payment for one off items in line with the objectives of DAHA. The one off items supported were the revamping of the DAHA website, additional communal wheelbarrows, materials for new compost pens at St Paul's and a contribution to an additional skip at Coldharbour Lane.

Membership subscriptions received have increased over the year. This regular income, and the income from other fundraising activities, has been used to support the regular expenses. These regular expenses include insurance, the RHS subscription, and the expenses of the AGM and Spring into Action talks, to which external speakers have been invited. In addition a successful summer barbeque was supported from DAHA funds.

The bulk purchase of goods such as compost and manure and subsequent sale of items to members has significantly increased over the previous year. DAHA sets the prices for items sold so as not to make a significant profit or loss over time. There is a profit in 2018-2019 which offsets the loss in the previous year. The intention is that DAHA maintains a healthy balance in the bank account, so that bulk purchases can be made quickly prior to receipt of income and payments from members.

As Treasurer, I'd like to record my thanks to DAHA committee members for the smooth running of the Association – and to all members for their support of DAHA and for paying their invoices promptly! I'd also like to thank Alistair and Kay Meldrum for their work on reviewing these accounts.

Andy Whitehouse  
DAHA Treasurer



## DAHA Balance Sheet

Note that the balance sheet as at 31 August 2018 has been restated to match categories for 31 August 2019. The overall balance is as reported at the AGM in November 2018.

<b>Balance Sheet</b>	31 August 2019 £	31 August 2018 £	Notes
Assets:			
Bank Account	1,265.15	1,516.76	1
Paypal Account	0.01	0.00	2
Cash in hand	50.00	0.00	3
Goods in stock	0.00	0.00	4
Creditors:			
Children's Allotment	(187.17)	(161.90)	5
Cheques/Bank Transfers unbanked	(109.55)	(86.10)	6
Debtors:			
Amounts owed to DAHA	62.79	0.00	7
<b>DAHA Net Worth</b>	<b>1,081.23</b>	<b>1,268.76</b>	

### Notes to the Balance Sheet:

1. DAHA holds funds within a Treasurer's Account at Lloyds Bank plc in the name of "Dorking Allotment Holders Association". The three trustees up until end of February 2019 were Chris Dale, Marina Roberts and Pat Hand and from March 2019 were Matt Peskett, Andy Whitehouse and Pat Hand. Two trustees are required to sign any cheque. Bank Transfers can be authorised by any trustee in possession of the appropriate security codes and card machine.
2. DAHA opened an account with Paypal to facilitate payment of expenses and for future use allowing members to purchase goods. During 2018-19 the Paypal account has only been used for one transaction, aside from a test transaction to maintain £0.01 in the account.
3. DAHA had cash unbanked at 31 August 2019 of £50.00, from order payments, membership subscriptions and proceeds from Westfest.
4. Goods held in stock represent goods purchased in bulk by DAHA that have not yet been sold to members. No value has been placed on goods held in stock in the accounts. At 31 August 2018 the value of items in stock was approximately £180.00 and the value of items in stock at 31 August 2019 was approximately £300.00.
5. In 2017 DAHA agreed to hold funds in respect of the Children's Allotment plots on Ranmore site. These funds are not the assets of DAHA and hence are treated as a creditor of DAHA.
6. At 31 August 2019 there was one unbanked cheque of £55.30 from February 2019. The payee has been contacted to ask if a bank transfer is more appropriate. A bank transfer for £54.25 was made on 31 August 2019 and debited from the DAHA bank account on 2 September 2019. The only cheque unbanked as at 31 August 2018 was one in respect of rental for the Children's Allotment which is part of the funds allocated for that purpose.
7. There were unsettled invoices from members for goods purchased from DAHA of £62.79 as at 31 August 2019 mainly in respect of orders for goods.



Summary of Accounts for year ended 31 August 2019 for AGM on 12 November 2019

## DAHA Revenue Account

*Note that the revenue account for the year to 31 August 2018 has been restated to match categories for the current year. The overall balance is as reported at the AGM in November 2018.*

<b>Revenue Account</b>	Notes	1 September 2018 – 31 August 2019 £		1 September 2017 – 31 August 2018 £	
<b>Net worth at beginning of financial year</b>			<b>1,268.76</b>		<b>1,590.48</b>
Membership Subscriptions	1		425.00		358.50
Donations/Fundraising	2		34.58		-
Pumpkin Show	3		588.44		(137.24)
<i>2015 Show Expenses</i>			-	(43.64)	
<i>2017 Show Income</i>			-	676.57	
<i>2017 Show Expenses</i>			-	(721.45)	
<i>2018 Show Income</i>		1,219.99		-	
<i>2018 Show Expenses</i>		(531.08)		(48.72)	
<i>2019 Show Expenses</i>		(100.47)		-	
Purchase and Sales of Goods	4		109.55		(157.63)
<i>Cost of Goods</i>		(1,888.20)		(948.13)	
<i>Income from sales to members</i>		1,997.75		790.50	
Dorking Caves Tour	5		50.00		(65.00)
<i>Cost of Tour</i>			-	(120.00)	
<i>Income from ticket sales to members</i>		50.00		55.00	
Other Income	6		36.00		6.20
Other Expenses			(1,431.10)		(326.55)
<i>AGM Room Hire and Speaker</i>	7	(250.40)		(56.00)	
<i>Spring into Action Room Hire and Speaker</i>	7	(234.50)		(68.25)	
<i>Barbeque Expenses</i>		(135.76)		(143.44)	
<i>Subscriptions</i>	8	(45.00)		(35.00)	
<i>Public Liability Insurance</i>	8	(75.00)		(75.00)	
<i>Website</i>	9	(266.70)		-	
<i>Equipment Purchase</i>	10	(224.94)		-	
<i>Project Work</i>	11	(195.47)			
<i>Other expenses</i>	12	(3.33)		(48.36)	
<i>Reimbursed overpaid expense claims</i>	13	-		99.50	
<b>Total Movement in Year</b>			<b>(187.53)</b>		<b>(321.72)</b>
<b>Net worth at end of financial year</b>			<b>1,081.23</b>		<b>1,268.76</b>



## Summary of Accounts for year ended 31 August 2019 for AGM on 12 November 2019

### Notes to Revenue Account.

The 2017-18 revenue account has been restated to reflect categories shown for 2018-19. The overall balance at 31 August 2018 is the same as that reported at the AGM in November 2018.

1. Membership subscriptions of £425.00 were received over the year via cash/cheque (£221.00) and via standing order/bank transfers (£204.00). This includes £20.00 in respect of 2019-20 subscriptions which were paid at end of August. Subscriptions for 2019-20 have been increased to £5.00 (from £3.00) per annum as agreed at the EGM in March 2019.
2. Donations relate primarily to receipts at AGM and Spring into Action meetings for coffee/tea.
3. Pumpkin show income and expenses can span different accounting years and hence make it difficult to ascertain the profit or loss made by each show. The table below gives a reconciliation of the profit and loss made for the shows put on since 2016.

£	2019 Show	2018 Show	2017 Show	2016 Show
Income in 2015-16 Accounts				150.00
Expenses in 2015-16 Accounts				(20.00)
Income in 2016-17 Accounts			250.00	783.32
Expenses in 2016-17 Accounts			(73.36)	(926.99)
Income in 2017-18 Accounts			676.57	-
Expenses in 2017-18 Accounts		(48.72)	(721.45)	
Income in 2018-19 Accounts		1,219.99		
Expenses in 2018-19 Accounts	(71.80)	(531.08)		
Profit/(Loss)	(71.80)	640.19	131.76	(13.67)

4. DAHA purchases goods in bulk and sells those goods on to members. The intention is that this is not a profit making activity, although prices for goods are rounded up to the nearest £1 or 50p to ensure DAHA covers delivery costs and doesn't make a loss. The profit in the 2018-19 accounting year is offset by the loss in 2017-18 accounting year. The volume of goods sold has increased dramatically in 2018-19.
5. DAHA arranged a Dorking Caves Tour in 2018, and some payments from members for that tour were only received in the 2018-19 accounting year.
6. Other Income includes proceeds from sales at St Paul's fair (£12.00) and from Westfest (£24.00 after a £5.00 stall fee). The Westfest income includes £11.00 of cash received from the 2018 event that was not included in 2017-18 accounts.
7. The AGM and Spring into Action expenses relate to the hire of the venue and the expenses of any speaker. The expenses for the 2018 AGM were £210.40, and the room hire for the 2019 AGM of £40.00 was paid in June 2019.
8. DAHA purchases public liability insurance via RHS for events. The liability covered is £5 million, and the insurance was with NFU Mutual up until 31 January 2019, and was with Liberty Speciality Markets from 1 February 2019. DAHA pays annual subscriptions to the Royal Horticultural Society of £35.00 and in 2019 also paid £10.00 as a subscription to the Surrey Horticultural Federation.
9. In 2019 the DAHA website was upgraded and payment was made for website hosting up until 31 December 2019 – a total cost of £224.76. In addition a delayed expense of £41.94 was also submitted for website hosting in 2016, and was accounted for in 2018-19.
10. New communal wheelbarrows were purchased for Coldharbour Lane and St Paul's sites during 2019. In addition a delayed expense of £42.98 was submitted relating to a microphone headset purchased in 2015, and accounted for in 2018-19.
11. Project work in 2019 relates to materials to build compost pens at St Paul's (£107.47) and a contribution to an additional skip at Coldharbour Lane (£88.00) after Coldharbour Lane plotters raised £333.00 via crowdfunding.
12. Other expenses represent expenses for stationery, storage boxes for DAHA event items (cutlery, plates, tea/coffee etc), and competition prizes in 2017/18.
13. In 2016-17 various prizes were purchased for competitions. These were inadvertently claimed as expenses twice in 2016-17, with the repayment made in 2017-18.