



Annual Report

Including Trustees' report and financial statements

2021/22



Earthworks St Albans

Registered charity number 1067139

Company Limited by Guarantee 3307683



Foreword

Bianca Badham, CEO



In a year where the global coronavirus pandemic continued to impact operations, we maintained and expanded our offer of purposeful activities in nature and green spaces. Balancing our responsibilities as a social care provider with our wider community identity, all the while maintaining an internally consistent approach to risk management, is no mean feat and has necessarily constrained some of our wider activities to maintain our core.

It has been a privilege to work alongside our dedicated staff and volunteers this year. The staff team have gone over and above to keep our Earthworkers connected and engaged and to find innovative ways to work within the social care sector's Covid-19 restrictions, expanding activities and opportunities to meet the need. Our incredible volunteer team have excelled in tending our gardens and maintaining our site as well as keeping smiles on the faces of our Earthworkers. Our trustees have steered the organisation through times of change and uncertainty and our Earthworkers have continued to be at the heart of Earthworks, making our eco-gardens the natural place to grow. Thank you to all.

James Burstow, Chair of Trustees

The Board of Trustees are ultimately responsible for running Earthworks through Good Governance.

“Good governance is not a bureaucratic detail – it underpins the delivery of a charity’s purposes to the high standards expected by the public.” Head of Compliance Visits and Inspections at the Charity Commission

The Board of Trustees continues to grow and develop. In the year to March 2022, we said goodbye to Jess, who re-located out of the area. The Board benefited from Jess’s background in fundraising and valuable contribution to our finance subcommittee and we wish her well in her new adventures. We were delighted to welcome David Cole and Philip Leach this year. We continued to strengthen our team, supported by relaxation in Covid-19 restrictions, which allowed us to meet face-to-face and get to know each other better.



All the actions identified in our 12-month strategy devised at the height of the pandemic in July 2020 were completed or had expanded into longer-term initiatives, such as our digital strategy. In 2021 we commenced the development of a new five-year strategy, for which the accompanying communication document is close to completion ready for publication. In conjunction with the staff, we have developed the following four strategic goals which are already being implemented and will secure the future of Earthworks during uncertain times.

1. We will continue to develop and deliver a high quality, innovative and person-centred Green Care service for adults with learning disabilities.
2. We will continue to develop and demonstrate environmentally sustainable practices in the stewardship of our site and the delivery of our activities.
3. We will expand our services to fulfil unmet needs in our local community, supporting a broader range of beneficiaries and growing our impact.
4. We will ensure our financial resilience and sustainability by enhancing our ways of working and pursuing initiatives and opportunities consistent with goals 1 – 3.

As always, my grateful thanks go to my fellow trustees, Bianca and all our hardworking staff, volunteers, Earthworkers and all supporters who help this wonderful charity to thrive. I am immensely proud that due to everyone’s commitment, dedication and hard work we survived the uncertainty of the pandemic and secured a new contract with HCC.



Legal and administrative information



Earthworks St Albans
(A company limited by guarantee)

Charity number 1067139

Company registration number 3307683

Address and registered office
Earthworks
Hixberry Lane
St Albans
Herts
AL4 0TZ

Trustees	James Edward Burstow	
	Carmen Nevado	
	Angela Pankhurst	
	Mary Elizabeth Webb	
	Peter Kordel	
	Nina Mai Vinther	Resigned 31/05/2022
	Jessica Moore	Resigned 29/06/2021
	Rebecca Sumner Smith	
Philip Royston Leach	Appointed 19/07/2021	
David Douglas Cole	Appointed 23/09/2021	




Accountants
Morgan Rose
37 Marlowes
Hemel Hempstead
Herts
HP1 1LD

The trustees present their report and the financial statements for the year ended 31 March 2022. The trustees, who are also directors of Earthworks St Albans for the purposes of company law and who served during the year and up to the date of this report are set out on page 3.



Purpose and Aims

Our charity's purposes - consistent with the objects contained in the company's constitution - are to:

-  **Benefit the public by fostering communities and inclusion.**
-  **Focus on those with learning disabilities or mental health problems.**
-  **Provide learning and meaningful work opportunities in horticulture and land-based skills at our 3.5 acre eco-site and in the wider community.**

The aims of our charity are to use green care to nurture people to develop skills, build confidence, boost health and wellbeing and promote inclusion.

Structure, Governance and Management

Earthworks is a registered charity and a company limited by guarantee. It has a Board of Trustees that is responsible for the overall governance and strategic direction of the charity, its financial health, the probity of its activities and developing the organisation's aims, objectives and goals in accordance with the charity's memorandum and articles of association and legal guidelines. The Board uses the Charity Governance Code for small charities to ensure good governance.

The current Board is made up of volunteers with a range of different backgrounds, professional experience and expertise to enable the Board to govern effectively. Trustees are all volunteers and receive no payment. Nominations for Trustees are made to the Board for approval. Trustees are supported through an induction programme and Earthworks welcomes local applicants from the community and encourages people from diverse backgrounds to join the Board.

Trustee meetings are held approximately every 6-8 weeks. The CEO attends the Board meetings, contributes progress reports and work with Trustees on the strategic plan. The Board delegates operational responsibilities to the CEO. Our service users (Earthworkers) and volunteers are able to contribute their ideas and feedback at quarterly Project Group Meetings.

Results

The results for the year are set out in the statement of financial activities on page 17.

The trustees consider the net movement of funds to be satisfactory.

Equal Opportunities

As responsible employers, the trustees have approved a number of policies relating to equal opportunities, health and safety. These policies are reviewed at least annually.

Reserves Policy

The trustees have agreed a policy whereby funds not committed or invested in tangible fixed assets held by the company should be maintained at a level sufficient to pay staff costs for one calendar year. This policy allows for a possible reduction in income, as well as a lack of fundraising success during any particular year, and so would allow the charity to continue its activities at the current level for some months. As at 31 March 2022, the actual reserves held exceed the 2021/2022 reserves policy, this is a cautious approach taken by the organisation due to projected income reductions post pandemic. The trustees will review the policy annually.

Risk Review

The trustees have considered the risks to which the charity is exposed, and have established systems for mitigating those risks. External risks have been minimised by the adoption of an ongoing monthly review and appraisal policy, which includes a policy for securing funds from a wide range of sources. Internal risks are minimised by implementing procedures for authorising transactions, projects, and to ensure consistent delivery for all operational aspects of the charity. The trustees will review these procedures periodically.

Related Party Transactions

There were no related party transactions during the year (none in 2021).

Political and Charitable Contributions

The company made no political or charitable contributions during the year.



Safeguarding

Safeguarding the Earthworks operation is a governance priority for the Trustees. The Earthworks CEO Bianca Badham is the designated Safeguarding lead. Our fundamental belief is that everyone at Earthworks - our Earthworkers, staff, volunteers and our visitors - has the right to feel safe and protected from any kind of abuse. We review our safeguarding policy and training plan annually.

Public Benefit Disclosure

The Board has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

Statement of trustees' responsibilities

The trustees (who are also directors of Earthworks St Albans for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the Charities SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

On behalf of the board

Peter Kordel
Treasurer/Trustee





We support people with learning disabilities - known as Earthworkers – alongside dedicated volunteers to manage 3.5 acres of beautiful eco-gardens in St Albans.

Together we grow produce and plants using organic principles, and build wildlife habitats. Our purposeful activity develops skills, builds confidence, boosts health and wellbeing. We champion social inclusion and sustainability.



People of all abilities learning and working together

We use the recognised, evidence-based, holistic model of social and therapeutic horticulture in our provision of Green Care.

Our work is person-centred and goals-based focussing on co-production and skills development. Through purposeful activity in natural spaces we support and enable Earthworkers to exercise choice and work towards achieving their aspirations.



What is social and therapeutic horticulture?

Three elements interact to give multiple benefits:



Social context

- Part of a group
- Social contact
- Inclusion
- Sense of belonging




Meaningful activities

- New skills
- Sense of achievement
- Responsibility
- Confidence



Natural surroundings

- Psychological restoration
- Reduced stress
- Attentional capacity
- Sense of calm and safety



Throughout our 25+ years of practicing social and therapeutic horticulture (STH) we have nurtured people of all ages and abilities including those with learning disabilities, mental health problems, behavioural and emotional difficulties as well as those wanting to develop transferable skills and volunteers looking to connect and share their skills with others.

Our Earthworkers



Earthworks provides up to 60 regular weekly placements for adults with learning disabilities across the week. Some individuals attend more than one placement per week, with Earthworks currently supporting 42 individuals. Referrals to Earthworks can be made by prospective Earthworkers, their carers or social care professionals, with the placements being commissioned under the umbrella of 'Community Opportunities' through Hertfordshire County Council's Adult Care Services (HCC ACS).



Changes to our service commissioning

This year we have secured a new contract with Hertfordshire County Council to provide community opportunities for adults with Care Act-eligible needs. Most of our Earthworker placements are directly commissioned by HCC, with the minority using Direct Payments to access Earthworks. The new Community Opportunities Framework is the outcome of HCC's review of community commissioning. The tender process was paused at the onset of the Covid-19 pandemic and resumed early 2021. The new contracts are in place from October and replace all existing arrangements. There is an increase in service requirements, monitoring and reporting for providers and changes to the way individuals can find and access services.

The new contract standardises the rates that HCC pays Community Opportunities service providers, for Earthworks this represents a significant income reduction. The changes to rates paid for existing Earthworker placements have not yet been applied by HCC and these pending changes have informed our strategic development, reserves policy and fundraising strategy.

Earthworker Support and Covid-19



We continue to provide Covid-safe working environments for Earthworkers, staff and volunteers. In September HCC reduced the social distancing requirement in Community Opportunity care settings from 2m to 1m, allowing us to return to our larger group sizes and whole day attendance.

We continue to follow the testing and infection prevention /control requirements of HCC, who have provided support and guidance to providers through commissioning managers and their partnership with Hertfordshire Care Providers Association.



Our Volunteers

Earthworks is supported by volunteers in a range of roles across the organisation, including as trustees, site-based volunteers, events / markets volunteers and expert consultants.



Our volunteers give generously of their time, energy and talents and are the backbone of Earthworks.

For National Volunteers' Week our Earthworkers recorded and shared videos celebrating our volunteers and the valuable work they do to keep our site looking beautiful and our charity running smoothly. Thank you!

Our Staff

Earthworks employs a small team of staff to meet the operational needs of the organisation. Bianca Badham has remained in post as CEO and Kate Mackay as Fundraising Development Manager. In June 2021 Stephen Pike stepped down from his Deputy CEO role to spend time with his young family and further develop his photography career. We were delighted to retain Steve in a part-time coordinator role three days per week.

This year Steve Shelley joined Michele Seymour and Angelina Jenkins in the coordinator team and Susi Williams continued her induction period in her support worker role, having joined us in March 2021. The Earthworker support team continued to innovate and adapt to the challenges presented by the pandemic and in the context of continued local authority Covid-19 restrictions for Community Opportunity care settings.

In November we welcomed Lisa Reed to the team as Administrative and Financial Assistant. Lisa joins us in the office onsite three days per week and enjoys connecting with our Earthworkers alongside her administrative responsibilities.



Community



Unfortunately our planned schedule of events remained on pause for 2021-22 due to the impact of the Covid-19 pandemic. To ensure consistency in our approach to risk mitigation across our organisation, the local authority Covid-19 requirements for adult social care settings informed our decision to pause our on-site public events where these may have been permitted under wider public restrictions.

Farmers market stall

We're delighted to have returned to the St Albans farmers market on the second Sunday of each month following a break due to the pandemic.



Feastival Charity Funfair

We ran a very popular hook-a-duck activity as part of the charity funfair at the St Albans Food and Drink Festival in September.



Earthworks' slow video

For Sustfest, Earthworks shared a "slow video", showcasing the sights and sounds of the Earthworks eco-gardens to promote wellbeing through nature.



Round Table Santa's sleigh

After an initial technical hitch, our regular Chiswell Green route with St Albans Round Table's sleigh was on the road and enjoyed by residents and volunteers alike.



Climate action planning



Earthworkers, staff and volunteers are together developing a Climate Action Plan for Earthworks.

Climate change is now a very real threat. Evidence shows that more vulnerable people and those with a disability are likely to be more disadvantaged as a result, and that the voice and contribution of all is important. We already work sustainably, but a Climate Action Plan will work towards Earthworks being a climate-zero organisation.

In March we ran climate action workshops to provide a space in which people can learn about climate change, discuss how they feel about it, celebrate the positive actions we already take, and generate ideas for further action in the



areas of: energy, transport, food, waste, what we buy, and what we sell or give.

Suggestions include reviewing our heating options, promoting use of public transport, a 'healthy lunchbox for you and the planet', sourcing non-plastic plant pots, water re-use in toilet flushing, and developing a purchasing and procurement policy that emphasises sustainable and ethical.

The next phase of the project is to prioritise actions and begin to put them into practice.

Permaculture practices

To repurpose the waste materials generated in our gardens, we have been introducing new permaculture practices.



Our Earthworkers, volunteers and staff have built a beautiful dead hedge alongside our wildflower meadow. Created from pruned branches, our dead hedge forms an attractive barrier, as well as habitats for diverse wildlife.

Hugelkultur involves placing sticks and branches to compost down beneath topsoil, in order to grow plants on top. We have repurposed some of our waste wood into these hill-beds in our market garden rather than creating a bonfire, this avoids releasing carbon particulates into the atmosphere.



Project Group Meetings



Our quarterly Project Group Meetings are an opportunity for everyone at Earthworks to record their contributions, share ideas and help shape the development of Earthworks.

This year we have developed these by moving away from arbitrary quarters and now hold seasonal meetings to help connect the activities and opportunities to the season and better support Earthworkers to understand and engage with the seasonality of our work.



The Queen's Green Canopy



THE
QUEEN'S GREEN
CANOPY

THE PLATINUM JUBILEE 2022

Earthworkers have planted a Hertfordshire-native apple tree for The Queen's Green Canopy, part of Her Majesty's Platinum Jubilee celebrations.

A team of Earthworkers were involved at every stage of the planting including: digging a nice deep hole; adding mycorrhizal fungi to help establish strong

healthy roots; planting it firmly with a stake for support; putting up a protective guard to deter pests; and mulching to suppress weeds.

At a later date we will add a plaque so that everyone will know we planted it for the Jubilee as part of the Queen's Green Canopy.



Earthworks e-newsletter

As part of our digital developments, we launched a new e-newsletter this Autumn to keep our supporters up-to-date and to share stories of interest from Earthworks. This has proven to be popular and has enabled our wider community to continue to enjoy images and stories from site, keeping connected while we have not been running our usual open days.

Anyone can sign up to our newsletter from our website.



The Big Give Christmas Challenge 2021

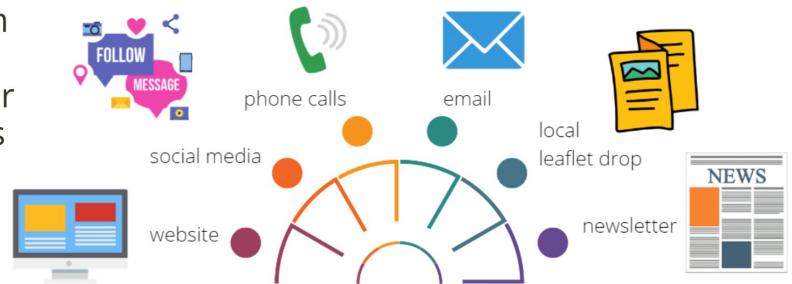


An Earthworks first and a rousing success!

The Big Give Christmas challenge is a match-funding campaign where public donations are matched first by pledges collected by the charity before the campaign and then by a Big Give Champion trust or foundation.

Engaging our community

With the pandemic preventing us from welcoming the public to our eco-gardens, we collected snapshots of our Earthworkers in the gardens as well as quotes sharing an achievement they were proud of or something they enjoyed doing at Earthworks. We shared these portraits with the community using a range of networks and channels.



One donation Twice the impact

Join our campaign to help Earthworkers to flourish through purposeful activity in our eco-gardens. **Midday 30 November to midday 7 December, your gift can be DOUBLED.**



Earthworks has given me the confidence to express myself when I am feeling worried, and to be myself.

How much was raised?

**Pledges
£1,000**

**Big Give
Champion
£1,000**

**Donations
£4,165**

48 donors

Total donations: £6,165

Gift Aid: £760

**We raised
£154%
of our
target!**



The funds raised will help Earthworks continue to develop our eco-gardens and enable our Earthworkers to flourish. We were able to make a Christmas gift to each Earthworker of a pair of thick tog-rated socks to help them keep warm and stay comfortable at Earthworks during colder months.

Thank you to all those who donated to the campaign or contributed to the pledge pot and to our Champion match-funder The Reed Foundation.

Thank you to our community



We are grateful for the support of many organisations and individuals in our wider community. Thank you all for supporting Earthworks at a time when we are most needed, but which has been especially difficult for so many.

Community	Corporates	Grant funders
<ul style="list-style-type: none">- St Albans Lodge- Verulam Lodge- Harpenden Lions- ST Columba's College- Radlett Community Composting- St Albans Festival Funfair- St Albans Chamber of Commerce- Virgin Money Virtual London Marathon- St Albans Cathedral Fireworks- Hertfordshire Masonry- Round Table- Rotary Club- Verulam Golf Club- Cobbled Kitchen- St Albans Girls School- St Albans churches—adopt a plant event- Deloitte Ride Across Britain- Passport to Leisure	<ul style="list-style-type: none">- Deloitte- Tony Gee- Blackdog- Waitrose & the John Lewis Partnership- Ye Olde Fighting Cocks- Carpenter's Nursery- Amazon (employee nomination)- Blessed Earth CIC- RO Group- Work for Good small business partners- TK Maxx- Nottcutts St Albans	<ul style="list-style-type: none">- Abbey Mission- Neighbourly Charitable Trust- St Albans District Council- Hertfordshire County Council- PayPal Giving Fund- Mistra Trust- Locality budget grants- The Reed Foundation- Arnold Clark Community Fund- Childwick Trust- Chapman Trust
		

Deloitte Five Million Futures

Deloitte continue to have a huge impact for Earthworks in the sixth and final year of the partnership. As well as local office fundraising, Deloitte's central team donated £5,000 towards the cost of running Earthworks.

This year Deloitte have offered digital skills development through the Digital Connect project, as well as project management training to help build capacity in our team to increase our impact.

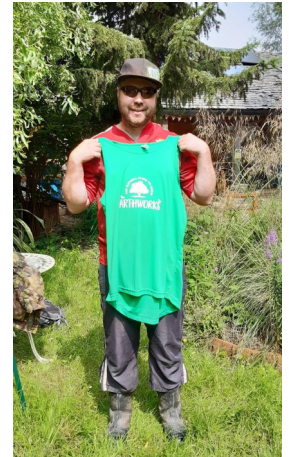
Deloitte's pro bono project this year is to facilitate the redevelopment of our website and extends into our 2022-23 year where our partnership will close. A huge thank you to all at Deloitte for their continued support.

Deloitte.

Virgin Money Virtual London Marathon



For the first time, Earthworks secured places in the Virgin Money Virtual London Marathon. On 3 October, Earthworks supporter Rhys and Earthworkers Jack and Jonathan completed the marathon for Earthworks! A huge thank you to the trio for their incredible fundraising for Earthworks, and thanks to everyone who supported them to achieve this incredible challenge.



Looking Forward

Moving into the 2022-23 year we have a number of exciting projects planned to support our Earthworkers in achieving their goals and aspirations and in working towards our strategic goals (outlined on page 2).

We have been successful in securing funding for pilot projects that will extend our reach to new service user groups, offering social and therapeutic horticulture opportunities for those who do not have Care Act eligible needs.

In the coming year we will be introducing digital innovations including redesigning our website to improve accessibility and implementing a mobile care management system to streamline our care and support management.

We have secured funding to employ an additional support worker for the year, releasing time in our coordinator team to drive our new initiatives forward. We look forward to growing the team to meet our current and future needs.

Although we continue to experience Covid-19 restrictions in our operations as a commissioned community opportunities service, we anticipate that these will reduce throughout 2022 and into 2023, allowing us to return to offering off-site gardening work and our popular parties and gatherings in the gardens. We are looking forward to planning the return of our onsite corporate volunteering opportunities and public open days., we can't wait!



Annual Accounts



For the year ended 31st March 2022

Accountants' report to the trustees on the unaudited financial statements of Earthworks St Albans.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Earthworks St Albans for the year ended 31 March 2022 which comprise the statement of financial activities, the statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practicing member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Earthworks St Albans, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Earthworks St Albans and state those matters that we have agreed to state to the board of directors of Earthworks St Albans as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Earthworks St Albans and its board of directors as a body for our work or for this report.

Respective responsibilities of the trustees and auditors

As described in the statement of trustees' responsibilities the company's trustees (who also act as directors for the charitable activities of Earthworks St Albans) are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

Stephen Humphreys

Morgan Rose

Chartered Accountants and Statutory Auditors

37 Marlowes

Hemel Hempstead

Herts, HP1 1LD

Statement of financial activities (incorporating the income and expenditure account)



For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	69,584	38,043	107,627	94,012
Activities for generating funds	3	157,704	-	157,704	156,824
Investment income	4	71	-	71	102
Total incoming resources		227,360	38,043	265,402	250,938
Resources expended					
Purchases		1,757	419	2,176	4,605
Staff costs	6	150,288	24,057	174,345	161,628
Establishment costs		5,980	-	5,980	6,594
Motor and travelling expenses		2,167	-	2,167	1,968
Accountancy fees		3,625	-	3,625	4,122
Legal and professional fees		350	-	350	1,628
Communications and IT		1,567	-	1,567	1,901
Other office expenses		4,936	684	5,619	11,467
Depreciation and impairment		15,805	8,480	24,285	21,072
Total resources expended		186,475	33,640	220,115	214,986
Net income / (expense) for the year		40,885	4,402	45,287	35,952
Total funds brought forward		263,459	31,095	294,554	258,602
Total funds carried forward		304,344	35,497	339,841	294,554

Balance Sheet



As at 31 March 2021

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		28,118		46,846
Current assets					
Debtors	9	15,973		1,512	
Cash at bank and in hand		298,295		255,923	
		<u>314,268</u>		<u>257,435</u>	
Creditors: amounts due within one year	10	<u>(2,545)</u>		<u>(9,727)</u>	
Net current assets			311,723		247,708
Net assets			<u>339,841</u>		<u>294,554</u>
Funds	11				
Restricted income funds			35,497		31,095
Unrestricted income funds			304,344		263,459
Total funds			<u>339,841</u>		<u>294,554</u>

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.

(c) that we acknowledge our responsibilities for ensuring that the company keeps proper accounting records which comply with the requirements of the Act with respect to accounting records and the preparation of financial statements and

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board on 27 September 2022 and signed on its behalf by

Peter Kordel

Treasurer / Trustee



1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the farmers market activity. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	20% straight line
Plant and machinery	-	33% straight line
Fixtures, fittings and equipment	-	33% straight line
Motor vehicles	-	25% straight line

**2. Voluntary income**

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations	63,553	-	63,553	35,743
Grants receivable	6,031	38,043	44,074	58,269
	<u>69,584</u>	<u>38,043</u>	<u>107,627</u>	<u>94,012</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Fundraising events	-	-	-	1,892
Earthworker fees	155,539	-	155,539	152,372
Site sales	461	-	461	550
Farmers market	1,704	-	1,704	133
Miscellaneous income	-	-	-	1,876
	<u>157,704</u>	<u>-</u>	<u>157,704</u>	<u>156,824</u>

4. Investment income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Bank interest receivable	71	-	71	102
	<u>71</u>	<u>-</u>	<u>71</u>	<u>102</u>

5. Net incoming resources for the year

	2022 £	2021 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>24,285</u>	<u>21,072</u>



6. Employees

Employment costs	2022 £	2021 £
Wages and salaries	172,797	160,625
Other costs	2,342	1,785
	<u>175,140</u>	<u>162,410</u>

No employee received emoluments of more than £60,000.

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022 Number	2021 Number
Employees	<u>6.7</u>	<u>6.3</u>

7. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

8. Tangible fixed assets

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	215,352	30,693	33,070	29,152	308,267
Additions	-	-	5,557	-	5,557
At 31 March 2022	<u>215,352</u>	<u>30,693</u>	<u>38,627</u>	<u>29,152</u>	<u>313,823</u>
Depreciation					
At 1 April 2021	187,543	30,663	19,995	23,219	261,421
Charge for the year	13,020	30	6,150	5,085	24,285
At 31 March 2022	<u>200,564</u>	<u>30,693</u>	<u>26,145</u>	<u>28,304</u>	<u>285,706</u>
Net book values					
At 31 March 2022	<u>14,788</u>	<u>-</u>	<u>12,482</u>	<u>848</u>	<u>28,118</u>
At 31 March 2021	<u>27,809</u>	<u>30</u>	<u>13,075</u>	<u>5,932</u>	<u>46,846</u>



9. Debtors

	2022 £	2021 £
Trade debtors	15,973	1,512

10. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	595	7,777
Other taxes and social security	-	-
Accruals and deferred income	1,950	1,950
	2,545	9,727

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	8,708	19,410	28,118
Current assets	298,181	16,087	314,268
Current liabilities	(2,545)	-	(2,545)
	304,344	35,497	339,841



12. Unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Unrestricted funds	263,459	227,360	(186,475)	304,344

13. Restricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Restricted funds	31,095	38,043	(33,640)	35,497

14. Company limited by guarantee

Earthworks St Albans is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.



Earthworks St Albans, Hixberry Lane, St Albans, Hertfordshire AL4 0TZ

www.earthworksstalbens.co.uk

01727 847311

Registered charity number 1067139

Company Limited by Guarantee 3307683



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