



Annual Report

Including Trustees' report and financial statements

2022/23



Earthworks St Albans

Registered charity number 1067139

Company Limited by Guarantee 03307683



Foreword

Bianca May (nee Badham), CEO



A year of consolidation and growth. During 2022 we saw further reductions in the local authority's Covid-19 restrictions that were in place for community care providers, allowing us to start to return to a wider scope of our usual activities. Alongside our journey back to more usual operations, we successfully initiated new projects meeting the needs of a wider range of beneficiaries including those with acquired brain injuries and non-Care Act eligible needs, as well as individuals experiencing mental ill-health or wellbeing needs. As a very small staff team, we experienced the challenges of bringing on board and inducting new team-members alongside the increased resource demands of expanding our operations. We were delighted to be able to retain our outgoing experienced staff as casual sessional workers or volunteers and re-directed resources to developing the skills of our new team-members and re-structuring our staffing to meet the immediate and future needs of the organisation. In order to move forward from a strong base, we adjusted the time-lines of some planned developments including digitisation of support monitoring and increasing Earthworker capacity, allowing us to focus on consolidating our core and expanding our beneficiary scope in line with our strategic goals.

Our work towards consolidation and growth has been in a context of rising costs of staffing, goods and services and forecast income reduction from our local authority commissioned services as a result of reduced service user hourly rates. Our journey towards diversification of services and funding is projected to see us operate at a loss for a significant period of our current 5-year strategy. This managed approach enables us to provide new initiatives with the resources they need to establish. Returning to our full scope of operations post-pandemic and diversifying to meet wider community needs without risking the quality of our core service delivery takes time and resources and investing this now will ensure the future sustainability of the charity. The Board are investing in this process, with a managed use of reserves projected over the coming years to enable operations to focus on consolidation and growth towards a sustainable future.

James Burstow, Chair of Trustees

The Board of Trustees continues to grow and develop. In the year ending March 2023 there was only one resignation as Nina Vinther resigned due to other pressures. Nina was a Young Trustee and the Board benefitted enormously from her diverse views and approach to her work. In the year ending March 2023 we welcomed Judith Carruthers as a Potential Trustee, who has recently formally joined the Board. Moving into 2023-24 we said goodbye to Rebecca Sumner Smith, who made a significant contribution to Earthworks in her time as a trustee and was instrumental in facilitating our strategy development.



We've continued to develop our five-year strategy, prioritising and progressing our goals and objectives. I'm pleased to say that due to hard work of the staff team, and support from volunteers, we're on track. In order to make the Strategy successful the Board have been supporting Bianca in her efforts to secure the staff structure that Earthworks needs during changing times.

It has been so good to see Earthworks returning to welcoming visitors back on site. The Board are also delighted that our inspection by Herts County Council in 2022 was so positive.

My thanks as always to my fellow Trustees; Bianca and all our staff, Earthworkers, volunteers and supporters. Teamwork makes the dream work!



Legal and administrative information

Earthworks St Albans
(A company limited by guarantee)



Charity number 1067139

Company registration number 03307683

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
Rebecca Sumner Smith Resigned 19/09/2023
Philip Royston Leach
David Douglas Cole
Judith Celia Olive Carruthers Appointed 19/09/2023

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 2023. 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.**

We aim to use green care to nurture people to develop skills, build confidence, boost health and well-being 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 & Gardeners) 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 simple formula provides funds for working capital (receiving income later than costs are incurred), and replacement and refurbishment of fixed assets. It also provides funding for an estimated 6 months of operational costs in the extreme event of needing to wind up the company due to loss of major contracts. Importantly, our reserves also provide for strategic investment. The combination of cost inflation, recent income reduction, and a challenging fund raising environment, means that Earthworks may run at a deficit for the next few years. Our reserves allow us to bear deficit while staff work on developing new and diverse income streams which are consistent with our strategy and will allow the company to cover its costs going forward. As at 31 March 2023, the actual reserves are £281k and this exceeds the formula in the 2022/2023 stated reserves policy. The trustees feel this is appropriate given the demands on our reserves outlined.

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 2022).

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.

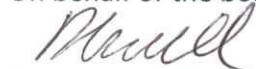
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

28/11/2023





Who we are

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 well-being. We champion social inclusion and sustainability.

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.

Vision: the future we aspire to create

People of all abilities learning and working together in nature.

Mission: our role creating that future

Empowering people to connect with the natural world, each other and the wider community through social and therapeutic horticulture and nature-based activities.

Values: the heart of our approach

Our work is person-centred, and as such Earthworks has always worked to create an inclusive and welcoming environment. Earthworks is a compassionate organisation which holds sustainability as a core aim.

Our Strategic Plan 2022—2027: an overview

Our five-year plan was developed against the backdrop of the global pandemic, a period of great challenge to everyone - and especially for the most vulnerable of us in society. Yet, despite the challenges there is much to celebrate. Throughout this period we have seen the incredible resilience of our Earthworks community, and been humbled by the considerable support we have received from individuals, local businesses and organisations in our wider community. Our gardens have continued to nurture the wellbeing of our Earthworkers, staff and volunteers alike, and digital innovations have brought the benefits of social and therapeutic horticulture and nature appreciation into the homes of those who could not be with us on site.

As we look to our next five years, we do so confident in the strength of our community to continue to grow through the pandemic and beyond. We see the coming years as a period of both rejuvenation and growth, building on the success of our existing work to support an even wider group of those who could benefit from Earthworks' support. In line with our organisational values, our Earthworkers are co-creators in this planning, and through regular meetings have a strong say in which projects we undertake. This is just one way ensure we are most effectively meeting the needs of the populations we exist to support. We hope to do so for many years to come.

In line with our values, our strategy was developed inclusively and collaboratively, involving key groups in our community. This strategy builds on previous strategic planning undertaken by the Earthworks team and board. It was developed through a series of conversations and workshops in 2021 and 2022, including contributions from Earthworkers, staff, volunteers and trustees. In developing our strategy, we aimed to create something clear, concise, accessible, useful, actionable, realistic, and uniquely ours.

Our Goals

In order to achieve our vision and mission, we have identified the following strategic goals for the period April 2022 to March 2027

Consolidation and rejuvenation	
Goal 1:	We will continue to develop and deliver a high quality, innovative and person-centred Green Care service for adults with learning disabilities.
Goal 2:	We will continue to develop and demonstrate environmentally sustainable practices in the stewardship of our site and the delivery of our activities.
Growth and development	
Goal 3:	We will expand our services to fulfil unmet needs in our local community, supporting a broader range of beneficiaries and growing our impact.
Goal 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.

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).



Our Gardeners

Earthworks provides social and therapeutic horticulture opportunities for people known as Gardeners who, unlike Earthworkers, do not have Care Act-eligible needs for supported activities. Our Gardeners might have acquired brain injuries, autism, mental health problems or well-being needs and benefit from supported opportunities to enable connection with others in nature.

After identifying a gap in provision, and in line with our strategic goals, Earthworks has initiated two new projects this year, enabling Gardeners to experience the benefits of social and therapeutic horticulture.



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.

This year we launched a new induction and training structure for our volunteers, with support from Hertfordshire County Council through funded licences to their i-Learn+ training and certification system, enabling us to offer volunteers recognised training in aspects of safeguarding, health & safety and care.



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 Michele Seymour and Angelina Jenkins continued in coordinator roles, alongside administrator Lisa Reed.

In May 2022 Stephen Pike left his regular employment at Earthworks to concentrate on his photography career. Steve remains with Earthworks as a casual worker, working assignments primarily during the winter months. In June Fundraising Development Manager Kate Mackay moved on from Earthworks, having established strong systems to streamline Earthworks' fundraising and help reach new audiences. Kate continues to support us as a volunteer and remains part of our community. In September Steve Shelley left his regular employment at Earthworks and remains with us as a volunteer and as a casual worker, running the farmers' market stall and supporting the team onsite. We're delighted that all of our leavers have remained part of our community.

In the spring we welcomed Sophie McIntyre Peters and Emma Canfield to the team as support workers. Sophie has recently re-trained in horticulture and garden design and Emma joins us following completion of a degree in textiles and community volunteering roles supporting people with learning disabilities.



Community

Our usual schedule of events remained on pause for 2022-23 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.

Rumble awards

Earthworks created centre-pieces for the learning disability personality of the year awards. Three of our Earthworkers received awards celebrating the difference they make to others.



Friends and Family Event

At our first internal event since before the pandemic, we were delighted to celebrate and relax on-site with Earthworkers, Gardeners, volunteers, friends and family.



SustFest

For St Albans Sustainability Festival 2022 we've shared our experience of awareness-raising, learning and planning for climate action, with our Earthworkers inspiring practical ways forward.



Halloween & Christmas Parties

This year saw the return of our popular Halloween and Christmas parties on-site thanks to reduced Covid-19 restrictions. Our Earthworkers and volunteers enjoyed connecting and celebrating together.





Growing Together

Our New Growing Together project was funded by Hertfordshire County Council's Community Opportunities & Day Activities Grants and launched in Spring 2022. Growing Together provides weekly social and therapeutic horticulture and nature-based activities for Gardeners who cannot access individually commissioned funding for community opportunities, aiming to fill the identified gap in provision. Gardeners may have an acquired brain injury, autism, mild learning disability or other support need.

Our project has grown to a full cohort of 6 Gardeners and throughout the year, participants have immersed themselves in a variety of gardening and craft activities, focussed primarily in the Re-Circled, Sensory, Beach and Patio gardens. Ornamental and creative gardening has quickly become a firm favourite in the accessible gardens, with reclaimed items beautifully painted and planted with great care. The Gardeners have also engaged in woodwork activities and habitats management.



Our Gardeners report experiencing community, belonging and acceptance, with one Gardener describing Earthworks as **“a safe space with kind people where I can make mistakes and get back up and continue”**.

Gardening for Health / Garden Club

Our Garden Club has roots in Gardening for Health, with a focus on wellbeing; the multiple benefits of being in nature; the physical activities of gardening and rural crafts; and the social aspect of helping others and working as part of group.

Garden Club is a chance for those without care and support needs to experience the benefits of Earthworks, extending our scope of beneficiaries in-line with our strategic goals. Funded by Hertfordshire County Council's Promoting Mental Wellbeing Through Physical Activity Grants, the Garden Club was open to all and particularly aimed to reach those experiencing wellbeing needs including common mental health problems, those who have experienced bereavement or individuals recovering from illness.

Our first 8-week pilot started in December and the second in February, both have been a great success. With a focus on the 5 ways to Wellbeing, our Gardeners turned their hands to a range of activities such as pruning, weeding and path-laying. The Gardeners have been able to attend to their wellbeing while connecting with others and learning new skills in an inclusive environment. Many of our Gardeners have continued as volunteers or Growing Together Gardeners, dependant on their situation. The learning from these pilots informs our future project development to extend the offer.



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. These co-production forums are co-chaired by Earthworkers and continuously developed to meet the needs of our groups in sharing their contributions.

This year we have developed these by introducing small workshop groups within the wider meeting to facilitate contributions from those who may prefer smaller groups. We have also developed and introduced an exhaustive and standardised set of visual prompts for all groups to increase the accessibility of the meetings and enable contributions from all.



New inspection framework: PAMMS 'Good'

As a provider on Herts County Council's (HCC) Community Opportunities Framework, Earthworks will now receive an annual inspection using the East of England PAMMS (Provider Assessment and Market Management Solution) monitoring system. Earthworks received our first PAMMS inspection in June 2022 and achieved an overall 'Good' rating with 'Excellent' in the domain of safeguarding and safety. Earthworks strives for continuous improvement and development of our care and support services and works closely with HCC commissioners, monitoring officers and representatives to understand the changing landscape of care and support and to develop our services to meet the needs of individuals.

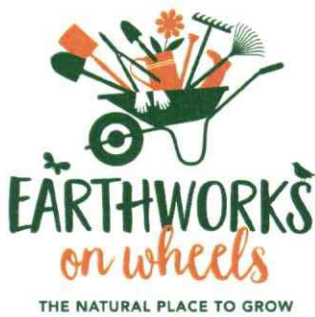
HCPA Gold Membership

In 2022-23 Earthworks achieved Hertfordshire Care Providers Association (HCPA) Gold Membership, demonstrating a commitment to leadership development and quality assurance.





Earthworks on Wheels



Our Earthworks on Wheels rolling pilot project was paused due to the Covid-19 pandemic. This project enabled our Earthworkers to engage in gardening work in the community, utilising skills learned at Earthworks to benefit the community.

We are delighted to have re-started our Earthworks on Wheels activities by providing weekly gardening services for Salisbury Lane Tennis Club in St Albans. Our Earthworks on Wheels team visits weekly to tend the gardens. The opportunity is offered on different days each week to enable all Earthworkers to attend if they would like to. Earthworks on Wheels activities are popular and this has been something that our Earthworkers have requested in our Project Group Meetings. We are very pleased to have this opportunity available and look forward to further developments in this area.



Corporate volunteering days

2022 welcomed the return of corporate volunteering groups to Earthworks, following the contraction of our activities during the Covid-19 pandemic. Teams from our corporate supporters contributed their time, energy and skills onsite to help us with a number of projects including renovating our composting area, clearing overgrown patches, re-edging beds in the market garden and planting trees and shrubs.



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 us to continue to nurture Earthworkers and expand our offer to new user groups this year.

Community	Corporates	Grant funders
<ul style="list-style-type: none"> - St Albans Cathedral Fireworks - Round Table St Albans - Verulam Golf Club - St Albans churches—adopt a plant event - Gardeners' Forum St Albans - Hardy Plant Society - St Albans 41 Club - Masonic Lodges - The Big Half - Individuals' challenge events - Samuel Ryder Academy 	<ul style="list-style-type: none"> - Deloitte - NFU - Intelligent People - Tony Gee - Coca Cola - Hertfordshire Garden Centre - Nottcutts St Albans - AXA XL - Skipton Building Society 	<ul style="list-style-type: none"> - Abbey Mission - St Albans District Council - Hertfordshire County Council - Locality budget grants - National Garden Scheme - Colney Heath Parish Council - Hertfordshire Community Foundation - The Julia and Hans Rausing Trust

Deloitte Five Million Futures

Our 6-year partnership with Deloitte closed in May 2022. Thank you to Deloitte for supporting us to grow and develop, building skills and capacity through pro bono projects and contributing significant funds through office fundraising and corporate donations.

New Website 2022

Through the Digital Connect programme and pro bono support, Deloitte facilitated the redevelopment of our website. The Deloitte team worked with Earthworkers, volunteers and staff to increase the accessibility of our website, redesigning this to meet the needs of different users and helping us to communicate our work.



One World Christmas Tree Festival



Earthworks' contribution to St Saviour's Christmas tree festival, the "One World One Earthworks" tree, celebrated the creativity of our Earthworkers with hand-painted wooden baubles. Our Earthworkers shared what they enjoy about Earthworks and these quotes were transcribed on the back, sharing the joy experienced through learning and working together in nature with those who visited the festival.



Looking Forward

Moving into the 2023-24 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.

We will be on-boarding a Care and Support Manager to replace our planned keyworker system to develop our social and therapeutic horticulture offer for adults with learning disabilities. We will be moving towards digitisation of care and support monitoring to improve the accessibility of data and efficiency of recording. The system will facilitate improved individual goal setting and monitoring as well as meeting the demands of our local authority community opportunities contract.



In the coming year we look forward to directing our resources towards re-establishing our programme of public open days and workshops and connecting further with the local community as we continue the phased return post-Covid to our full identity as a community charity and a social care provider.

Annual Accounts



For the year ended 31st March 2023

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 2023 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 directors (who also act as trustees 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.



13/12/23

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 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	44,003	33,095	77,098	107,627
Activities for generating funds	3	138,325	-	138,325	157,704
Investment income	4	2,980	-	2,980	71
Total incoming resources		185,308	33,095	218,403	265,402
Resources expended					
Purchases		2,876	3,714	6,591	2,176
Staff costs	6	161,147	31,870	193,017	174,345
Establishment costs		5,534	1,436	6,970	5,980
Motor and travelling expenses		1,510	-	1,510	2,167
Accountancy fees		3,642	-	3,642	3,625
Legal and professional fees		984	-	984	350
Communications and IT		1,363	-	1,363	1,567
Other office expenses		5,912	1,052	6,964	5,619
Depreciation and impairment		7,667	7,855	15,522	24,285
Total resources expended		190,635	45,927	236,562	220,115
Net income / (expense) for the year		(5,327)	(12,831)	(18,158)	45,287
Total funds brought forward		304,344	35,497	339,842	294,554
Total funds carried forward		299,017	22,666	321,683	339,842

Balance Sheet



As at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		17,529		28,118
Current assets					
Debtors	9	18,990		15,973	
Cash at bank and in hand		287,115		298,295	
		<u>306,105</u>		<u>314,268</u>	
Creditors: amounts due within one year	10	<u>(1,950)</u>		<u>(2,545)</u>	
Net current assets			304,155		311,723
Net assets			<u>321,683</u>		<u>339,841</u>
Funds	11				
Restricted income funds			22,666		35,497
Unrestricted income funds			299,017		304,344
Total funds			<u>321,683</u>		<u>339,841</u>

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2023

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 2023.

(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 28/11/2023 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 £	2023 Total £	2022 Total £
Donations	41,158	-	41,158	63,553
Grants receivable	2,845	33,095	35,941	44,074
	<u>44,003</u>	<u>33,095</u>	<u>77,098</u>	<u>107,627</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Fundraising events	-	-	-	-
Earthworker fees	134,179	-	134,179	155,539
Site sales	442	-	442	461
Farmers market	2,189	-	2,189	1,704
Miscellaneous income	1,514	-	1,514	-
	<u>138,325</u>	<u>-</u>	<u>138,325</u>	<u>157,704</u>

4. Investment income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Bank interest receivable	2,980	-	2,980	71
	<u>2,980</u>	<u>-</u>	<u>2,980</u>	<u>71</u>

5. Net incoming resources for the year

	2023 £	2022 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>15,522</u>	<u>24,285</u>



6. Employees

Employment costs	2023 £	2022 £
Wages and salaries	190,076	172,797
Other costs	2,941	2,342
	<u>193,017</u>	<u>175,140</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:

	2023 Number	2022 Number
Employees	<u>7.1</u>	<u>6.7</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 2022	215,352	30,693	38,627	29,152	313,823
Additions	-	-	4,933	-	4,933
At 31 March 2023	<u>215,352</u>	<u>30,693</u>	<u>43,560</u>	<u>29,152</u>	<u>318,756</u>
Depreciation					
At 1 April 2022	200,564	30,693	26,145	28,304	285,706
Charge for the year	7,520	-	7,154	848	15,522
At 31 March 2023	<u>208,084</u>	<u>30,693</u>	<u>33,299</u>	<u>29,152</u>	<u>301,227</u>
Net book values					
At 31 March 2023	<u>7,268</u>	<u>-</u>	<u>10,261</u>	<u>-</u>	<u>17,529</u>
At 31 March 2022	<u>14,788</u>	<u>-</u>	<u>12,482</u>	<u>848</u>	<u>28,118</u>

**9. Debtors**

	2023	2022
	£	£
Trade debtors	18,990	15,973
	<hr/>	<hr/>

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	-	595
Other taxes and social security	-	-
Accruals and deferred income	1,950	1,950
	<hr/>	<hr/>
	1,950	2,545
	<hr/>	<hr/>

11. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	1,041	16,488	17,529
Current assets	299,926	6,178	306,105
Current liabilities	(1,950)	-	(1,950)
	<hr/>	<hr/>	<hr/>
	299,017	22,666	321,683
	<hr/>	<hr/>	<hr/>

**12. Unrestricted funds**

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Unrestricted funds	304,344	185,308	(190,635)	299,017

13. Restricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Restricted funds	35,497	33,095	(45,927)	22,666

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.earthworksstalbans.co.uk

01727 847311

Registered charity number 1067139

Company Limited by Guarantee 03307683



Registered with
**FUNDRAISING
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