



Annual Report

Including Trustees' report and financial statements

2023/24



Earthworks St Albans

Registered charity number 1067139

Company Limited by Guarantee 03307683



Foreword

Bianca May (nee Badham), CEO



A year of returning to our full identity, 2023-24 has seen the return of the last of our paused activities post-Covid. It has been a pleasure to return our usual public events to the calendar, alongside new projects and collaborations. We've continued to grow opportunities for groups and individuals to get involved with Earthworks' activities and enjoy the benefits of social and therapeutic horticulture in our eco-gardens.

As we continue in our consolidation and growth phase, we operate in a challenging environment of rising costs of staffing, goods and services. This is alongside a forecast income reduction from local authority commissioned services and a more competitive landscape for charity fundraising. 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 in 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 May 2020—June 2024

Having joined the Board of Trustees in 2018, James Burstow stood down from his role as Chair and trustee in June 2024 and remains a volunteer at Earthworks' events and an active part of our community. He reflected on the 2023-24 year and his tenure before his departure:

In continuing the implementation of our five-year strategy (2022 – 2027), we held two inspirational joint strategic meetings between staff and trustees. Joint working brings many benefits that add value to what we can all individually bring to Earthworks.

We seem to be living through difficult times. Helen Stephenson, CEO of The Charity Commission recently stated the following:

"The role, value and importance of charities in our society continues to rise. The difference charities make in our communities and all of our lives is immeasurable, and it is growing.

Our society needs large, well resourced, efficient and effective cancer research charities.

And we need small, volunteer led organisations working in our communities that have no ambition to 'scale up' or grow."

The Chair can be thought of as the conductor of an orchestra whose job it is to bring different talents together, to create a brilliant ensemble. I have endeavoured to meet the full expectations of trusteeship, as a steward of Earthworks' mission. Thank you so much to all the trustees (past and present), Bianca and staff with whom I have worked during my time as Chair.

I am proud to have served this wonderful Charity as Trustee and Chair, and I look forward to seeing it continue to thrive through the joint hard work of Earthworkers, staff, volunteers, trustees and supporters. I am delighted that my successor as Chair will be Philip Leach who many of you will already know as both a trustee and volunteer.



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	Resigned 04/06/2024
	Carmen Nevado	Resigned 24/09/2024
	Angela Pankhurst	
	Mary Elizabeth Webb	
	Peter Kordel	
	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 2024. 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 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 & 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 15.

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 will review the policy annually.

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 operational costs for one year. This amounts to £237k, after applying an inflationary uplift (rpi at 31 Mar '24) to the year's costs. Reserves provide funds for working capital (receiving income later than costs are incurred), and essential replacement and refurbishment of fixed assets. They also provide funding for costs in the event of needing to significantly change or curtail our service offering due to major contract changes.

Importantly, our reserves also provide for strategic investment. The combination of cost inflation, recent income reduction, and a challenging fundraising environment, results in a forecast that Earthworks will run a deficit for the next two 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 2024, the actual reserves are £266k (£281k at 31/03/23) which exceeds the stated reserves policy by £29k. The trustees feel this is appropriate given the level of uncertainty, and our ambition to carry out further refurbishment and replacement of assets where our fundraising falls short of requirements.

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 2024).

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 May 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

 26/11/2024
Peter Kordel, Treasurer/Trustee





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 41 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 ill-health or wellbeing needs and benefit from supported opportunities to enable connection with themselves and others in nature.

Gardeners are supported within our Growing Together and Garden Club projects to experience the benefits of social and therapeutic horticulture. 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"**.



Our Volunteers



Earthworks is supported by volunteers in a range of roles across the organisation, including as trustees, support volunteers, events / markets volunteers, skills-based volunteers and expert consultants. We also benefit from the support of corporate volunteer days, whereby local businesses offer the time, enthusiasm and skills of their team members to support in our gardens or in a skills-based capacity.

Our volunteers give generously of their time, energy and talents and are the backbone of Earthworks. During Volunteers' Week 2023 we thanked our dedicated volunteers for their considerable contributions to Earthworks and for the difference they make in the lives and experiences of our Earthworkers and Gardeners. We offered our thanks with handmade cards created by our Earthworkers and an appreciation board to celebrate the contributions of this team of wonderful individuals.



Our Staff

Earthworks employs a small team of staff to meet the operational needs of the organisation. The CEO is supported by a team of dedicated and experienced staff members to manage, deliver and grow our services.

In June 2023 we welcomed Liz McElroy into the new role of Care and Support Manager. As a horticultural therapist with over a decade of experience leading social and therapeutic horticulture services in Hertfordshire, Liz will be developing our Earthworker services to meet the changing needs of individuals as well as developing opportunities for new groups as we continue to build our social and therapeutic horticulture offers in the local community. Liz is supported in delivering our services by a team of coordinators who bring a range of skills and experience to support our beneficiaries.



Community



We were delighted to be able to return to our full programme of community activities in 2023-24 following the removal of the final Covid-19 restrictions in care and support services in December 2022. We were well supported by the local community when we re-launched our annual Spring Open Garden, Summer Fair, Winter Fair and willow wreath making workshops as well as our one-off SustFest Eco-Gardens Open Evening.

Annual Open Days

Our Open Garden, Summer Fair and Winter Fair were well attended, with families engaging in our Big Bug Hunt, enjoying refreshments in the gardens and perusing our plants and crafts for sale.



Eco-Gardens Community Open Evening

In collaboration with The Cobbled Kitchen, for SustFest 2023 we welcomed visitors to the gardens for a mindful evening of ephemeral art creation, alongside a sustainable cooking Q&A.



Willow wreath making workshops

We were delighted to re-start our wreath-making workshops in 2023, welcoming individuals to create hand-woven and decorated wreaths to celebrate sustainable practices and traditional skills.



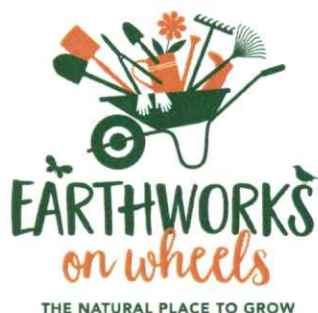
St Albans GreenArt Trail

A selection of photographs taken in our gardens by Earthworkers and Gardeners were selected for the GreenArt Trail, with images displayed around the town by the St Albans Arts Team.





Earthworks on Wheels



The Earthworks on Wheels project enables our Earthworkers to demonstrate and further develop their gardening skills in the community. This year the teams have been maintaining the grounds at Salisbury Lane Tennis Club, as well as supporting local homelessness charity, Open Door, by renovating their gardens.

In this second year of our partnership with Salisbury Lane Tennis Club, their chairman has reported: ***“It is a pleasure to see the Earthworkers team here once a week and the enjoyment they gain from the Club environment and their work maintaining our grounds. The landscape environment at STC is key to the character and atmosphere of the Club which reinforces the importance of Earthworks' role with us.”***

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. In March 2024 we were successful in securing a Hertfordshire County Council User Voice Grant to further develop these forums through the purchase of display screen equipment alongside a wider re-development project.



HCPA Gold Membership

In 2023-24 Earthworks achieved Hertfordshire Care Providers Association (HCPA) Gold Membership, demonstrating a commitment to leadership development and quality assurance.

Inspection framework: PAMMS ‘Good’

As a provider on Herts County Council’s (HCC) Community Opportunities Framework, Earthworks now receives an annual inspection using the East of England PAMMS (Provider Assessment and Market Management Solution) monitoring system. Earthworks received our PAMMS inspection in July 2023 and achieved a ‘Good’ rating.

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.

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 - Harpenden Golf Club - Rotary Club of Verulamium - Gardeners' Forum St Albans - Hardy Plant Society - Common People Indie Nights - Masonic Lodges: Romeland & St Nicholas - The Big Half - Individuals' challenge events - Samuel Ryder Academy - St Albans Folk Festival - St Bartholomew's RC Church - Hertswood Rotary 	<ul style="list-style-type: none"> - Taylor Walton - Selectaglaze - Intelligent People - Tony Gee - Hertfordshire Garden Centre - Nottcutts St Albans - AXA XL - Moore Kingston Smith - MFG - Premier Foods - Wickes 	<ul style="list-style-type: none"> - Abbey Mission - St Albans District Council - Hertfordshire County Council - Locality budget grants - Hertfordshire Community Foundation - The Neighbourly Charitable Trust - Coca-Cola - The Co-op - The Childwick Trust 



Harpenden Golf Club Charity of the Year

Earthworks is delighted to be selected as the Oct 2023 – Sept 2024 Captains' charity of the year for Harpenden Golf Club. The Club were keen to partner with Earthworks as a local charity that shares their values of sustainability and wellbeing through time spent outdoors and engaging in social activities. Although the central fundraising total will not be transferred until the end of the partnership, the members' direct donations have already benefited the Earthworks community, enabling progression of accessibility developments in our Market Garden. We have been bowled over by the support of Harpenden Golf Club's members and we are looking forward to working further with the Club, Captains and members throughout the year.

Community Engagement Project



As part of our community engagement project ahead of our next round of Garden Clubs, we have been collaborating with local groups within our community to understand the range of wellbeing and health needs that individuals and groups experience. We aim to learn how we can adapt our offer to engage a wider scope of individuals through our Garden Clubs and other community offers.



Looking Forward

Moving into the 2024-25 year we have a number of exciting projects planned to support our Earthworkers and Gardeners in achieving their aspirations and in working towards our strategic goals.

We will be rolling out our My Voice, Our Earthworks project, investing in our display screen equipment and improving our systems and processes for co-production and goal setting & monitoring. This will run alongside an education and co-creation project, installing a new forest garden in line with feedback from our Project Group Meetings.

We will be putting the learning in place from our community engagement project and look forward to adjusting our Garden Clubs to meet further need in our community.

We will be concluding our allotment renovations early in 2024, with the final installation of rubber grass matting, to ensure the space is accessible year-round. We are planning habitat renovation works in and around our wildlife pond, taking a sensitive approach to balance aesthetics and safety alongside wildlife conservation and ecosystem health.



In 2025 Earthworks will celebrate our 30th year of *people of all abilities learning and working together in nature*. We are looking forward to scoping ideas with our Earthworkers, Gardeners, volunteers and staff to develop initiatives that celebrate Earthworks internally and with our wider community. We will be developing a space in our gardens to mark this anniversary and continue to improve our facilities for those who will benefit from Earthworks both now and in years to come.

Annual Accounts



For the year ended 31st March 2024

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 2024 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.



14/12/24

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 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	20,106	40,667	60,774	77,098
Activities for generating funds	3	140,415	-	140,415	138,325
Investment income	4	5,031	-	5,031	2,980
Total incoming resources		165,552	40,667	206,220	218,403
Resources expended					
Purchases		2,147	5,218	7,366	6,591
Staff costs	6	167,411	21,798	189,209	193,017
Establishment costs		3,659	2,402	6,061	6,970
Motor and travelling expenses		2,387	523	2,909	1,510
Accountancy fees		3,713	-	3,713	3,642
Legal and professional fees		1,632	-	1,632	984
Communications and IT		1,219	162	1,381	1,363
Other office expenses		4,508	1,596	6,104	6,964
Depreciation and impairment		618	7,962	8,580	15,522
Total resources expended		187,295	39,661	226,955	236,562
Net income / (expense) for the year		(21,742)	1,007	(20,736)	(18,158)
Total funds brought forward		299,017	22,666	321,683	339,842
Total funds carried forward		277,274	23,672	300,947	321,683

Balance Sheet



As at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		11,158		17,529
Current assets					
Debtors	9	16,163		18,990	
Cash at bank and in hand		275,576		287,115	
		<u>291,739</u>		<u>306,105</u>	
Creditors: amounts due within one year	10	<u>(1,950)</u>		<u>(1,950)</u>	
Net current assets			289,789		304,155
Net assets			<u>300,947</u>		<u>321,683</u>
Funds	11				
Restricted income funds			23,672		22,666
Unrestricted income funds			<u>277,274</u>		<u>299,017</u>
Total funds			<u>300,947</u>		<u>321,683</u>

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2024

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 2024.
- (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 26/11/2024 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 £	2024 Total £	2023 Total £
Donations	19,606	-	19,606	41,158
Grants receivable	500	40,667	41,167	35,941
	<u>22,106</u>	<u>40,667</u>	<u>60,774</u>	<u>77,098</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Earthworker fees	130,085	-	130,085	134,179
Fundraising events	5,228	-	5,228	-
Site sales	802	-	802	442
Farmers market	2,313	-	2,313	2,189
Miscellaneous income	1,987	-	1,987	1,514
	<u>140,415</u>	<u>-</u>	<u>140,415</u>	<u>138,325</u>

4. Investment income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Bank interest receivable	5,031	-	5,031	2,980
	<u>5,031</u>	<u>-</u>	<u>5,031</u>	<u>2,980</u>

5. Net incoming resources for the year

	2024 £	2023 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>8,580</u>	<u>15,522</u>



6. Employees

Employment costs	2024	2023
	£	£
Wages and salaries	188,150	190,076
Other costs	1,059	2,941
	<u>189,209</u>	<u>193,017</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:

	2024	2023
	Number	Number
Employees	<u>6.9</u>	<u>7.1</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 2023	215,352	30,693	43,560	29,152	318,757
Additions	-	-	2,209	-	2,209
At 31 March 2024	<u>215,352</u>	<u>30,693</u>	<u>45,769</u>	<u>29,152</u>	<u>320,966</u>
Depreciation					
At 1 April 2023	208,084	30,693	33,299	29,152	301,228
Charge for the year	2,491	-	6,088	-	8,579
At 31 March 2024	<u>210,575</u>	<u>30,693</u>	<u>39,387</u>	<u>29,152</u>	<u>309,807</u>
Net book values					
At 31 March 2024	<u>4,777</u>	<u>-</u>	<u>6,381</u>	<u>-</u>	<u>11,158</u>
At 31 March 2023	<u>7,268</u>	<u>-</u>	<u>10,261</u>	<u>-</u>	<u>17,529</u>

**9. Debtors**

	2024	2023
	£	£
Trade debtors	16,163	18,990

10. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	-
Other taxes and social security	-	-
Accruals and deferred income	1,950	1,950
	<u>1,950</u>	<u>1,950</u>

11. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	671	10,485	11,156
Current assets	278,553	13,187	291,741
Current liabilities	(1,950)	-	(1,950)
	<u>277,274</u>	<u>23,672</u>	<u>300,947</u>

**12. Unrestricted funds**

	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£	£	£	£
Unrestricted funds	299,017	165,552	(187,295)	277,274

13. Restricted funds

	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£	£	£	£
Restricted funds	22,666	40,667	(39,661)	23,672

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 03307683

