



Annual Report

Including Trustees' report and financial statements

2024/25



Earthworks St Albans

Registered charity number 1067139

Company Limited by Guarantee 03307683



Foreword

Bianca May (nee Badham), CEO



This year we have grown both our team and our services as we move through the consolidation phase of our current strategy period into growth. We have celebrated the work of our Earthworkers, Gardeners and volunteers at our friends and families celebration in July, and externally through our open days. In a year that our allotment renovations were completed, our new forest garden was built and our market garden and wildlife pond renovations were initiated, our eco-gardens continue to develop to reflect the diversity of the people that work and learn together in them.

We've continued to develop connections in the community through collaboration with local groups and have expanded opportunities for groups and individuals to get involved with Earthworks' activities to enjoy the benefits of social and therapeutic horticulture in our eco-gardens. We've continued our Community Engagement Project and have delivered four cohorts of our new Garden Clubs, working with local mental health services to adapt our offer to meet a wider range of needs.

Despite the challenging recruitment market, we have welcomed 3 new coordinators to our team who each bring unique skills and qualities to the role. During the recruitment phase our existing team effectively managed the period of reduced staffing to ensure that our services were unaffected, allowing us to take the time needed to find the right individuals to join the team and build our future.

In early 2025, as we entered our 30th year, I welcomed my newborn daughter and left Earthworks for the year in the capable hands of our newly built team under the leadership of Acting Project Leader Liz McElroy and with the addition of maternity cover from Carmen Nevado in a Business Development Manager role. Alongside our dedicated volunteers, the team have excelled in continuing our mission, developing our offer and celebrating what is unique and special about Earthworks.

Philip Leach, Chair of Trustees *reflecting on the 2024-25 year and the period through to report publication.*

This has been a year in which we have marked and celebrated the thirtieth anniversary of Earthworks, especially at the Summer Fair in August, when a permanent thirtieth anniversary cake was unveiled, made of wood collected from the site and showing many of the creatures which live on or visit the site. It was wonderful that some of the people who were instrumental in establishing Earthworks back in the mid-1990s were able to join us for the celebrations. That event, as well as the Winter Fair and open garden and plant sales, were the usual joyful, welcoming occasions, attended by many of the Earthworkers and members of their families and friends.



Exciting developments on site this year have included the construction of the new anniversary garden, and the re-development of the Cob House (which are both ongoing).


This was also a year in which we congratulated Earthworks CEO Bianca May on the birth of her daughter, Daisy. With Bianca away on maternity leave, I would like to commend the whole staff team for stepping up so resolutely and capably, especially Liz McElroy who took on the role of Acting Project Leader.

As ever, it is important to recognise the sterling work of the remarkable volunteers, who take on all sorts of roles at Earthworks, including an ever-growing body of corporate volunteers.

As I step down as Chair of Trustees at Earthworks (as at December 2025), I'd like to take this opportunity to offer heartfelt thanks to everyone for their backing for, and commitment to, Earthworks: staff, trustees, volunteers and all our supporters.



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	<div>James Edward Burstow Carmen Nevado Angela Pankhurst Mary Elizabeth Webb Peter Kordel Philip Royston Leach David Douglas Cole Judith Celia Olive Carruthers</div> <div>Resigned 04/06/2024 Resigned 24/09/2024</div>		
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 2025. 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 16.

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 £253k after applying an inflationary uplift (rpi at 31 Mar '25).

Reserves serve several key purposes:

- providing working capital where income is received later than costs are incurred;
- enabling essential replacement, maintenance, and refurbishment of fixed assets;
- providing financial resilience in the event of significant changes to contracts, income streams, or service delivery requirements;
- supporting strategic investment to develop new and sustainable income sources.

As at 31 March 2025, reserves net the designated funds totalled £280k (prior year £266k), representing an excess of £27k over the target level. The Trustees consider this level prudent given continuing political and economic uncertainty and associated cost inflation coupled with a challenging fundraising environment.

Designated Funds Statement

Earthworks expenditure was reduced through the year due to staff leaving and it taking time to find replacements. These additional funds have enabled the trustees to designate funds for essential works which otherwise would have required additional fundraising, these funds are designated as follows:

£40k for essential remediation works to ensure buildings remain safe and fit for purpose;

£10k for additional site improvements to enhance accessibility and the overall environment for beneficiaries.

These designated funds are expected to be utilised over the next three years. Any amounts unspent at the end of this period will be reviewed by the Trustees and may be reallocated according to the charity's evolving needs and strategic priorities.

In addition, there is unrestricted grant funding of £15k, which is designated to upgrade the charity's technology infrastructure as well as site improvements. These designated funds will be spent over the next six months.

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. CEO Bianca May and Care and Support Manager Liz McElroy are the designated Safeguarding leads. Our fundamental belief is that everyone at Earthworks - our Earthworkers, Gardeners, 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**

13/12/2025





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 supporting around 40 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. At our friends and families event in July, we celebrated our volunteers with a video presentation from our Earthworkers thanking them for their significant contributions and a poem of appreciation recited by Earthworker Paul.



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.

This year we welcomed Sara Lyons, Lorraine Hume and Julia Zlatohlavkova to our coordinator team, bringing with them a range of land-based, horticultural, arts & craft and communication skills to enhance our Earthworker experience and develop our services.

We also welcomed Carmen Nevado, former trustee and volunteer, into the maternity cover role of Business Development Manager, taking on some of the CEO's responsibilities during her maternity leave.



Community



Earthworks has been well supported by the local community through our programme of open days and workshops as well as our regular St Albans farmers market stall, site visits and our community engagement project. We were delighted to grow our connections this year with a number of community and faith groups, expanding opportunities for engagement in social and therapeutic horticulture for those in our local community.

Annual Open Days

Our Open Garden, Summer Fair and Winter Fair were well attended, with families engaging in our Step into Earthworks activity, enjoying refreshments in the gardens and perusing our plants and crafts for sale.



Folk by the Oak

We were delighted to be invited to deliver an inclusive activity at this year's Folk by the Oak festival in Hatfield. Earthworkers and volunteers joined us to run a wooden bauble decorating activity for festival-goers of all ages.



Community Showcase

We enjoyed connecting with the public and other local charities and organisations at St. Albans Cathedral's first Community Showcase. We look forward to growing these connections.



St Albans Fireworks Extravaganza

We were honoured to be selected as one of the two beneficiary charities for this year's St Albans Fireworks Extravaganza. Our team of volunteers supported with event marshalling on the night.





My Voice, Our Earthworks

Our *My Voice, Our Earthworks* project, funded by a Hertfordshire County Council User Voice Grant, allowed us to collaboratively redesign our systems for feedback collection, co-production and individual goal setting and monitoring.

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 have benefited from the purchase of a projector under this grant to enable a visual element. Our Project Group News document has been refreshed alongside this and is now more accessible to our community and available on the screen as a visual aid during meetings.

As part of this project we have extended our micro forest garden to co-create a larger forest garden area alongside our polytunnel, enabling Earthworkers to learn about forest gardening principles and to contribute to the design and co-creation of this garden.



Friends and Families Celebration



Our community shared an evening in the gardens, enjoying the fruits of their hard work. Earthworkers and Gardeners enjoyed showing their friends and families around the eco-gardens, with their individual plots being particularly show-stopping following the completion of our allotment renovations.

Our Earthworkers prepared presentations for the July event, some were delivered in-person and others via video, displayed using the new projector and screen, allowing those who shape the gardens and activities to share their experiences in their own voices.

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 and Age Concern Herts.

Earthworker Jonathan presented an overview of this project at our Friends and Families Celebration in July, sharing his experiences. Other Earthworkers contributed through video presentation expressing enjoyment and pride in their contributions to community spaces.



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- Fleetville Junior School- St Albans Girls School- Sandringham School- Samuel Ryder Academy- Tyttenhanger Green Parties Committee- Harpenden Complimentary Health- Gardeners' Forum St Albans- Hardy Plant Society- Masonic Lodges: Albanus- The Big Half- St Albans Folk Festival- Hertswood Rotary- Friday Folk- College Street residents- Ramsbury Road Residents	<ul style="list-style-type: none">- Brazier Freeth- Edding- Gilberts- Carpenters Nursery- Tony Gee- Ramen Electra- B&Q St Albans- AXA XL- MFG- Premier Foods- Schnider Electric- Wagamama St Albans- Ashtons	<ul style="list-style-type: none">- Abbey Mission- St Albans District Council- Hertfordshire County Council- AKO Foundation- The Co-op- Postcode Places Trust

Harpenden Golf Club Charity of the Year



Earthworks was 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.

The year of support concluded with a sell-out charity golf day, contributing to the total fundraising efforts of over £22k across members donations, connected community donations and direct club fundraising. These funds make a huge difference to us as a small charity and have enabled us to progress our market garden renovations as well as contributing to building and site development and maintenance plans.



Postcode Places Trust



Funds raised by players of People's Postcode Lottery and awarded by Postcode Places Trust are being spent across this and the next financial year. This unrestricted funding is hugely impactful, allowing us to invest in a number of developments including:

- reskinning our polytunnel (replacing broken plastic roofing to minimise heat loss);
- upgrading our IT hardware to ensure security, efficacy and efficiency;
- wildlife pond restoration;
- garden machinery upgrade to improve environmental sustainability.



Looking Forward

Moving into the 2025-26 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, alongside celebrating our thirtieth anniversary year.

We are planning our thirtieth anniversary celebrations with our Earthworkers, Gardeners and volunteers to ensure that the year is marked in meaningful ways for each of our groups. Alongside celebrations we will be renovating a disused area of our eco-gardens to install a dye garden, bringing the new activity of fabric dyeing with plant-based dyes as well as creating a raised gardening space, increasing accessibility to the far end of our eco-gardens and installing flood mitigation measures.

Plans are underway to restore and extend our much loved cob hut, which has been used in recent years as storage space. Made from straw, sand and clay, this space has been used over the years as a warm workspace in the colder months and a welcome resting space. This newly refurbished area will be used as a restorative quiet space, a crafting space and when appropriate, a meeting space.

Through the use of permaculture principles we will continue our eco-gardens developments to meet the needs of current and future beneficiaries alongside creating spaces for nature to flourish. We will continue the ongoing sensitive restoration of the wildlife pond and will scope future projects that will further enhance our spaces.



Our thirtieth year is set to be one in which we celebrate all that has made Earthworks the natural space to grow for countless beneficiaries, volunteers and community members since 1995. Where people of all abilities learn and work together in nature.

Annual Accounts



For the year ended 31st March 2025

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 2025 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.

A large, stylized handwritten signature in dark ink, appearing to be 'SH'.

Stephen Humphreys

16/12/25

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 2025

	Notes	Unrestricted funds General £	Unrestricted funds Designated £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources						
Incoming resources from generating funds:						
Voluntary income	2	90,497	-	21,545	112,042	60,774
Activities for generating funds	3	165,936	-	-	165,936	140,415
Investment income	4	10,137	-	-	10,137	5,031
Total incoming resources		266,570	-	21,545	288,116	206,220
Resources expended						
Purchases		2,453	-	1,852	4,305	7,366
Staff costs	6	173,821	-	25,286	199,107	189,209
Establishment costs		4,241	-	2,811	7,052	6,061
Motor and travelling expenses		2,786	-		2,786	2,909
Accountancy fees		1,953	-	1,758	3,710	3,713
Legal and professional fees		-	-	-	-	1,632
Communications and IT		1,040	-	308	1,348	1,381
Other office expenses		5,655	-	2,184	7,839	6,104
Depreciation and impairment		609	-	5,746	6,355	8,580
Transfer of funds		65,000	(65,000)	-	-	-
Total resources expended		257,558	(65,000)	39,944	232,503	226,955
Net income / (expense) for the year		9,012	65,000	(18,399)	55,613	(20,736)
Total funds brought forward		277,275	-	23,672	300,947	321,683
Total funds carried forward		286,287	65,000	5,273	356,560	300,947

Balance Sheet



As at 31 March 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	8		6,634		11,158
Current assets					
Debtors	9	17,799		16,163	
Cash at bank and in hand		334,687		275,576	
		<u>352,486</u>		<u>291,739</u>	
Creditors: amounts due within one year	10	<u>(2,560)</u>		<u>(1,950)</u>	
Net current assets			349,926		289,789
Net assets			<u>356,560</u>		<u>300,947</u>
Funds	11				
Restricted income funds			5,273		23,672
Unrestricted income funds—general			286,287		277,275
Unrestricted income funds—designated			65,000		-
Total funds			<u>356,560</u>		<u>300,947</u>

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2025

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 2025.

(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 13/12/2025 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 £	2025 Total £	2024 Total £
Donations & sponsorship	53,782	-	53,782	19,606
Grants receivable	36,715	21,545	58,260	41,167
	<u>90,497</u>	<u>21,545</u>	<u>112,042</u>	<u>60,774</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Earthworker fees	154,751	-	154,751	130,085
Fundraising events	5,786	-	5,786	5,228
Site sales	1,611	-	1,611	802
Farmers market	1,980	-	1,980	2,313
Miscellaneous income	1,808	-	1,808	1,987
	<u>165,936</u>	<u>-</u>	<u>165,936</u>	<u>140,415</u>

4. Investment income

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Bank interest receivable	10,137	-	10,137	5,031
	<u>10,137</u>	<u>-</u>	<u>10,137</u>	<u>5,031</u>

5. Net incoming resources for the year

	2025 £	2024 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>6,355</u>	<u>8,580</u>



6. Employees

Employment costs	2025	2024
	£	£
Wages and salaries	197,849	188,150
Other costs	5,677	1,059
	<u>203,526</u>	<u>189,209</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:

	2025	2024
	Number	Number
Employees	<u>6.5</u>	<u>6.9</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 2024	215,352	30,693	45,769	29,152	320,966
Additions	-	-	1,830	-	1,830
At 31 March 2025	<u>215,352</u>	<u>30,693</u>	<u>47,599</u>	<u>29,152</u>	<u>322,796</u>
Depreciation					
At 1 April 2024	210,575	30,693	39,387	29,152	309,807
Charge for the year	2,492	-	3,863	-	6,355
At 31 March 2025	<u>213,067</u>	<u>30,693</u>	<u>43,250</u>	<u>29,152</u>	<u>316,162</u>
Net book values					
At 31 March 2025	<u>2,285</u>	<u>-</u>	<u>4,349</u>	<u>-</u>	<u>6,634</u>
At 31 March 2024	<u>4,777</u>	<u>-</u>	<u>6,381</u>	<u>-</u>	<u>11,158</u>

**9. Debtors**

	2025	2024
	£	£
Trade debtors	17,799	16,163
	<hr/>	<hr/>

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	610	-
Accruals and deferred income	1,950	1,950
	<hr/>	<hr/>
	2,560	1,950
	<hr/>	<hr/>

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	1,495	5,139	6,634
Current assets	352,352	134	352,486
Current liabilities	(2,560)	-	(2,560)
	<hr/>	<hr/>	<hr/>
	351,287	5,273	356,560
	<hr/>	<hr/>	<hr/>

**12. Unrestricted funds**

	At 1 April 2024	Incoming resources	Outgoing resources	At 31 March 2025
	£	£	£	£
Unrestricted funds—general	277,275	266,570	(257,558)	286,287
Unrestricted funds—designated	-	-	65,000	65,000
	<hr/>	<hr/>	<hr/>	<hr/>

13. Restricted funds

	At 1 April 2024	Incoming resources	Outgoing resources	At 31 March 2025
	£	£	£	£
Restricted funds	23,672	29,545	(39,944)	5,273
	<hr/>	<hr/>	<hr/>	<hr/>

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

