

THE MUDLARKS COMMUNITY

England & Wales · Charity number 1132403

Details

Other names	MUDLARKS COMMUNITY GARDEN
Status	Registered
Legal form	Charitable company
Company number	06927124
Registered	2009-10-29
Register	View on the Charity Commission register

Contact

Address	1 Priory Wharf Hertford SG14 1RJ
Phone	01992537080
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Website	www.mudlarksgarden.org.uk

Activities

Objects: TO RELIEVE THE NEEDS OF ADULTS WITH LEARNING DIFFICULTIES AND MENTAL HEALTH ISSUES IN THE HERTFORDSHIRE AREA, THROUGH THE PROVISION OF A COMMUNITY GARDEN FACILITY PROVIDING EDUCATION, TRAINING, THERAPY AND SOCIAL DEVELOPMENT

Activities: Mudlarks is a Hertford based charity supporting vulnerable young people and adults. Through our horticultural and enterprise initiatives we provide therapy, learning and meaningful work opportunities in the community which help to build confidence, improve wellbeing, increase self-worth and develop work related skills.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** HERTFORDSHIRE
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£923,399	£812,694	£504,607	34
2024-03-31	£791,437	£873,248	£393,902	38
2023-03-31	£807,648	£854,388	£475,713	40
2022-03-31	£770,648	£680,418	£522,453	42
2021-03-31	£760,669	£645,272	£432,223	39

Trustees

Name	Role	Appointed
Alison Janet Voyle		2015-07-22
Jane Louise Guinn		2024-04-17
Mary Murphy		2024-04-17
Paul Richard Smith		2024-04-17
Stephen Wilson		2021-07-26

THE MUDLARKS COMMUNITY

England & Wales - Charity number 1132403

Accounts

Charity registration number 1132403 (England and Wales)

Company registration number 06927124

THE MUDLARKS COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE MUDLARKS COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Alison Voyle Stuart Ross Stephen Wilson Paul Smith Nicola Halligan Jane Guinn Roger Harding Mary Murphy
Secretary	Paul Smith
Managing Director	Victoria Broscomb (to 30 April 2025)
Chief Executive Officer	Ricky Kaplan (from 20 May 2025)
Charity number	1132403
Company number	06927124
Registered office	1 Priory Wharf Hertford Hertfordshire SG14 1RJ
Independent examiner	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE

THE MUDLARKS COMMUNITY

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THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable company's objects are to relieve the needs of adults with learning difficulties and mental health concerns in the Hertfordshire area. The objects are delivered through the provision of a community garden facility providing education, training, therapy and social development; 2 community gardening teams; a café in the heart of the town providing training and employment for adults with learning disabilities; a woodland centre at Panshanger Park.

Aims of the charity

The aims of Mudlarks are:

- 1 To promote health and wellbeing through offering social and therapeutic horticulture, training and work opportunities to young people and adults with learning disabilities and mental health concerns, enabling people of all abilities to learn and work together.
- 2 To provide facilities in Hertfordshire including, but not limited to, horticultural sites and a working café for use by vulnerable young people and adults who have need of such facilities with the object of building confidence and increasing self-worth, reducing isolation and loneliness.
- 3 To develop the social and work related skills of people with learning disabilities and mental health concerns through the provision of therapy, training, meaningful work experience and employment opportunities to help integrate people into their community.
- 4 To provide opportunities for volunteers and those seeking work experience at, but not limited to, a café and a horticultural environment.
- 5 To raise awareness of learning disabilities and mental health concerns, and help integrate people with learning disabilities into their community through our community-based projects, as well as providing opportunities for local organisations, schools and colleges to access and utilise our facilities.
- 6 To raise the awareness of the need to protect and conserve our environment.

Objectives for the year

To continue our horticulture provision at 5 days a week, and fill all vacancies in order to be able to provide places for more learning disabled gardeners.

To increase training spaces by finding employment for our disabled café staff at other local business.

To increase café trading in order to fund further learning disabled staff training places and mentor support.

To raise sufficient funds to remain sustainable.

To increase the woodland centre provision to more schools, and adults with learning disabilities.

To continue to plant and maintain the public gardens in Hertford through our Larking About team's work, for the pleasure and benefit of the whole community.

To support the elderly in our community through the work of the Special Branch team of gardeners.

To develop 2 polytunnels where learning disabled gardeners can grow for the café throughout the year.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Strategies for achieving objectives

The charity addresses its aims by:

- Being aware of the needs of our community and responding directly to these needs.
- Providing training and horticultural therapy in a community allotment for adults with learning disabilities or mental health concerns.
- Providing training and employment for adults with learning disabilities and mental health concerns in the café.
- Involving volunteers on and off site.
- Offering work experience to students and volunteers through our gardening service and café.
- Involving local organisations in projects.
- Providing opportunities for schools and colleges to access our provision.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission's general guidance on public benefit. Mudlarks is a thriving community allotment and café, based on principles of equal opportunities and environmental awareness. We are open to people of all abilities, encourage the participation of volunteers, and provide opportunities for a marginalised group of people with learning disabilities, mental health issues, and physical disabilities.

Introduction to activities

Our horticultural activities have continued to develop and the café is delivering training and work experience to an increasing number of people.

Our target for the year was to benefit a larger group of people in our community. We have achieved this through:

- filling all our allotment site vacancies with learning disabled people;
- involving our gardening teams in public open spaces through our Larking About work;
- providing a service for the elderly who can no longer manage and maintain their own gardens through our Special Branch team;
- providing more training places for new learning disabled staff at our café.
- increasing the number of people attending our forest school at Panshanger.

Significant activities

Both the allotment site and the café have provided much needed care and support for extremely vulnerable people.

The café has increased footfall and developed menus, ensuring a strong customer base to support the training and work of our learning disabled staff.

The Rumble Awards were held for the café staff and gardeners, celebrating their achievements.

We cleared and designed a new Bengoe Community Garden, creating a pathway and planting perennial plants.

Larking About won the tender for managing the castle grounds, and carried out extensive clearance work of trees and shrubs for the Castle Regeneration plan.

The Larking About team built new compost bins at St Leonards.

Our Woodland Centre at Panshanger Park continues to provide 3 days a week for schools and 4 adults with learning disabilities.

Our community art gallery has continued to bring artists to the café.

One of our gardeners gave a talk to the Hertfordshire Community Foundation.

We continued our café music nights on the last Friday of each month, bringing our musical community together and providing evening activities for our learning disabled participants. In January, this was taken over by a local artist and musician, who now runs HeartsArts from the café.

The castle gardens are glorious thanks to the hard work of the Larking About gardeners and are much admired by the public.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Significant activities (continued)

Working with our Greater Anglia partnership at East Herts station, we provided plants for all the station planters and maintain them in order to improve the station environment.

The Mayor of Hertford presented Mudlarks with a substantial cheque, having fund raised for us throughout her year in tenure.

We organised Hertford in Bloom for the Hertford community, and the judging was carried out by two of our gardeners.

We received funding from Playwaze for our forest school and allotment holiday camps, ensuring that SEN children from around Hertfordshire have access to holiday activities with hot food served.

Raytheon volunteers helped to restore and preserve our outdoor furniture and painted benches, tables and sheds.

Our open allotment was returned to its regular July slot for our gardeners and their families. It was a huge success and very well attended by everyone.

Our dye garden thrived in the summer sun, and we harvested plant heads and dyed fabrics in the autumn.

Work started on our two new polytunnels in August, and by the autumn, was planted with salad crops for the café.

We held an allotments vs café rounders match at Fanhams Hall, giving all of our gardeners, staff and volunteers a chance to get together and have fun. It poured with rain, so we held a games evening indoors and Fanhams provided all the food.

We received funding to restore the Pinehurst community gardens, so with help from a team of volunteers, Larking About gardeners weeded and pruned the old plants, and planted with Mediterranean plants that are drought tolerant for the local community to enjoy.

The allotment provided vegetables and fruit for the café throughout the summer, where they made delicious cakes, smoothies, salads and hot lunches with the produce.

We bought more electric tools for the allotment and gardening teams. These are lighter to lift into the vehicles, and by charging the batteries with our solar panels, are much more environmentally friendly than the petrol mowers.

We took a coach full of gardeners and volunteers to the London Harvest Show at Lambourne End. This was a fabulous event, and our gardeners won several prizes and took part in a range of activities including animal handling. Our prizes included best flower arrangement and best display of seasonal produce, all created by our gardeners.

Special Branch continued working with the elderly in the community, taking on more customers, and providing a gardening service and companionship for isolated elderly people.

The café catered for a range of external events for the Mayor during the year, including a music evening at All Saints church.

Our willow wreathes for Christmas were in high demand and we ran workshops at the café for over 50 people, as well as a staff event in Harlow.

We also held a craft market at the café, inviting local artists to sell their works.

The gardening teams delivered over 100 Christmas trees over a two week period into the community.

We held a very successful willow obelisk workshop running sessions over several days due to high demand.

Use of volunteers

Volunteers have assisted in the allotments, café, woodland centre and as trustees. Local tradesmen, Rotary Club, Yarn Bombers, photographers all assisted in fundraising, supporting the café and allotments.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Charitable achievements

The number of gardeners continues to increase with increased site staffing. We are fully open on site 5 days per week.

Many elderly people and housing associations have been helped through Special Branch, providing comfort and company.

Larking About continues to provide horticultural training and work experience at the Town Council gardens, creating beautiful outdoor spaces for the community to enjoy.

Due to increased café sales, we have been able to increase the places in the café and now employ more people with learning disabilities.

We have provided volunteer placements in both the café and the allotments for unfunded adults with mental health concerns.

The Rumble Awards were received by café staff and gardeners.

We received numerous Awards from the Federation of City Farms and Community Gardens for our community garden displays.

We also received Awards from Love Hertford for our community and volunteer work.

Fundraising achievements

We received a substantial number of grants and donations, details of which can be found further in this document.

Investment performance

The Trustees have placed some reserve funds into an interest bearing account at the Triodos bank.

Financial review

During the year the charitable company's income increased from £791,437 in 2024 to £923,399 in 2025, an increase of £131,962. Expenditure decreased from £873,248 in 2024 to £812,694 in 2025, a decrease of £60,554. Overall Mudlarks recorded a surplus of £110,705 which included a deficit on restricted funds of £13,833 and a surplus on unrestricted funds of £124,538.

At the year-end Mudlarks had unrestricted funds to carry forward of £475,959 (2024: £351,421) of which £14,489 was held as fixed assets and £467,313 was held in cash and bank balances. The balance was represented by debtors less creditors. Restricted funds at the year end totalled £28,648 (2024: £42,481) and were represented by cash and bank balances.

We have diversified our charitable incomes with a third coming through the café, a third from local government and the rest from events, donations and fundraising.

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 rent and staff costs for 6 months. This policy allows for a reduction of income or lack of fundraising success during any particular year whilst allowing the charity to continue its activities at the current level for some months.

As at the year end the target level of reserves were calculated to be £260,000. The actual reserves are in line with this amount. The excess will be used as working capital and contingency funds in the event of needing to replace equipment.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Principal sources of income and how expenditure meets objects

Our principal sources of income are from grants and contracts with Hertfordshire County Council, direct funding, schools, café sales, fundraising, contracts and donations.

Investment policy

All monies are reinvested into the charity.

Risk Review

The Trustees have considered the risks to which the charity is exposed and have established systems for mitigating those risks.

The external risk is funding. The charity's reserves policy has been developed to address any sudden withdrawal of funding and there is a policy to secure funds from a wide range of sources.

Internal risks are minimised by implementing procedures for authorisation for all transactions and projects to ensure continued quality of service for all operational aspects of the charity.

Plans for future periods

To create a new gardening team at the castle, providing a work opportunity for more able gardeners.

Establish the new polytunnels at Haileybury, providing further work opportunities as well as vegetables and flowers for the café and gardening teams.

Widen the Special Branch client base.

Utilise the café for evenings and weekend events.

Help to find employment for our café assistants in other local businesses and build links with local businesses.

Structure, governance and management

The Mudlarks Community is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Bullen	(Resigned 3 June 2024)
Alison Voyle	
Stuart Ross	
Stephen Wilson	
Paul Smith	(Appointed 17 April 2024)
Nicola Halligan	(Appointed 17 April 2024)
Jane Guinn	(Appointed 17 April 2024)
Roger Harding	(Appointed 17 April 2024)
Mary Murphy	(Appointed 17 April 2024)

Recruitment and appointment of Trustees

Individuals who have either volunteered or shown commitment to Mudlarks over many years are invited to join the Board of Trustees to meet a required skill set on the Board.

The Trustees of the charity live or work in the local area. They are selected due to the skills and level of expertise they can bring to the organisation to help improve its efficiency and effectiveness and are all volunteers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Induction and training of trustees

New trustees attend a Trustee Roles and Responsibilities course run by the CVS.

Administrator supplies literature to guide Trustees.

Attending training courses with other staff and volunteers including basic first aid, manual handling, Makaton, autism awareness. Trustees use the same e learning platform as staff to complete appropriate modules such as equal opportunity and diversity training and Safeguarding adults from abuse.

Organisational structure

Mudlarks has a clearly defined structure allowing users and the local community to participate through the Board of Trustees. This governing body has responsibility for policy and overall management.

The day-to-day running, fundraising and development of the organisation are the responsibilities of the Mudlarks CEO.

Relationship with wider network

We are members of the Social Farms and Gardens network, Thrive, and Herts Social Therapeutic Horticulture Group.

We have a close relationship with the Adult Health and Social Care team in East Herts, the 0-25 SEND team, and all the local schools and colleges.

Relationship with related parties

Mudlarks managing staff attend annual reviews, and day care co-ordination meetings. The CEO gives regular talks to local groups e.g. WI, Rotary Clubs etc.

Statement of trustees' responsibilities

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

The trustees' report was approved by the Board of Trustees.



Alison Voyle

Trustee

Dated: 10 September 2025

THE MUDLARKS COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDLARKS COMMUNITY

I report to the trustees on my examination of the financial statements of The Mudlarks Community (the charitable company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gary Howard FCA

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE
16 September 2025

THE MUDLARKS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	55,756	-	55,756	81,813
Supporting adults with learning disabilities and mental health issues	4	705,667	143,371	849,038	688,138
Other fundraising activities	5	13,994	-	13,994	18,400
Investment income	6	4,611	-	4,611	3,086
Total income		<u>780,028</u>	<u>143,371</u>	<u>923,399</u>	<u>791,437</u>
Expenditure on:					
Raising funds	7	8,699	-	8,699	7,159
Supporting adults with learning disabilities and mental health issues	8	646,791	157,204	803,995	863,249
Other expenditure	12	-	-	-	2,840
Total expenditure		<u>655,490</u>	<u>157,204</u>	<u>812,694</u>	<u>873,248</u>
Net income/(expenditure) and movement in funds		124,538	(13,833)	110,705	(81,811)
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>351,421</u>	<u>42,481</u>	<u>393,902</u>	<u>475,713</u>
Fund balances at 31 March 2025		<u>475,959</u>	<u>28,648</u>	<u>504,607</u>	<u>393,902</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE MUDLARKS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	81,813	-	81,813
Supporting adults with learning disabilities and mental health issues	4	631,602	56,536	688,138
Other fundraising activities	5	18,400	-	18,400
Investment income	6	3,086	-	3,086
Total income		<u>734,901</u>	<u>56,536</u>	<u>791,437</u>
Expenditure on:				
Raising funds	7	7,159	-	7,159
Supporting adults with learning disabilities and mental health issues	8	807,794	55,455	863,249
Other expenditure	12	2,840	-	2,840
Total expenditure		<u>817,793</u>	<u>55,455</u>	<u>873,248</u>
Net income/(expenditure) and movement in funds		(82,892)	1,081	(81,811)
Reconciliation of funds:				
Fund balances at 1 April 2023		<u>434,313</u>	<u>41,400</u>	<u>475,713</u>
Fund balances at 31 March 2024		<u>351,421</u>	<u>42,481</u>	<u>393,902</u>

THE MUDLARKS COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		14,489		30,422
Current assets					
Debtors	15	28,994		49,359	
Cash at bank and in hand		467,313		321,762	
		<u>496,307</u>		<u>371,121</u>	
Creditors: amounts falling due within one year	16	<u>(6,189)</u>		<u>(7,641)</u>	
Net current assets			490,118		363,480
Total assets less current liabilities			<u>504,607</u>		<u>393,902</u>
The funds of the charitable company					
Restricted income funds	18	28,648		42,481	
Unrestricted funds	19	475,959		351,421	
		<u>504,607</u>		<u>393,902</u>	

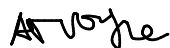
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 10 September 2025



Alison Voyle
Trustee



Paul Smith
Trustee

Company registration number 06927124 (England and Wales)

THE MUDLARKS COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		140,940		(55,391)
Investing activities					
Purchase of tangible fixed assets		-		(4,921)	
Proceeds from disposal of tangible fixed assets		-		9,000	
Investment income received		4,611		3,086	
Net cash generated from investing activities			4,611		7,165
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			145,551		(48,226)
Cash and cash equivalents at beginning of year			321,762		369,988
Cash and cash equivalents at end of year			467,313		321,762

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Mudlarks Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Priory Wharf, Hertford, Hertfordshire, SG14 1RJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities and related expenditure are recognised when an obligation exists at the Balance Sheet date as a result of a past event, it is more likely than not that a transfer of economic benefits exists and the amount of the obligation can be measured or estimated reliably.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	over five years
Fixtures and fittings	over three years
Computers	over three years
Motor vehicles	over three years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	55,756	80,553
Grants	-	1,260
	<u>55,756</u>	<u>81,813</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants		
Hertfordshire Community Foundation	-	1,260
	-	1,260

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Services provided under contract	365,654	-	365,654	320,066	-	320,066
Income from services undertaken by beneficiaries	340,013	-	340,013	311,536	-	311,536
Grants for charitable activities	-	143,371	143,371	-	56,536	56,536
	705,667	143,371	849,038	631,602	56,536	688,138

Performance related grants analysis

	2025 £	2024 £
Garfield Weston Foundation	35,000	-
National Lottery Community Fund	20,000	20,000
Masonic Charitable Foundation	18,540	18,000
Sir Jules Thorn Trust	-	3,000
HSBC Screwfix Foundation	-	4,926
Baily Thomas Charitable Foundation	12,000	-
Oliver Ford Foundation	-	3,000
Worshipful Company of Gardeners	-	1,500
Hertford Town Council	9,588	-
Hertfordshire Community Foundation	33,450	3,360
Other	14,793	2,750
	113,785	51,036

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other fundraising activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	13,994	18,400

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,611	3,086

7 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	6,660	6,041
Marketing	2,039	1,118
Fundraising and publicity	8,699	7,159

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Supporting adults with learning disabilities and mental health issues

	2025 £	2024 £
Direct costs		
Staff costs	550,995	588,182
Depreciation and impairment	15,933	15,253
Other staff costs	3,109	2,639
Project costs	156,457	163,099
Premises costs	48,714	53,692
Insurance costs	5,753	5,429
Repairs and maintenance costs	770	13,431
Office costs	5,653	7,236
Computer costs	2,395	1,504
Motor expenses	9,282	8,854
General expenses	643	1,072
Legal and professional costs	1,178	998
Bank charges and other finance costs	713	60
Governance costs	2,400	1,800
	<u>803,995</u>	<u>863,249</u>
Analysis by fund		
Unrestricted funds	646,791	807,794
Restricted funds	<u>157,204</u>	<u>55,455</u>
	<u>803,995</u>	<u>863,249</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	2,400	1,800
- for other financial services	750	600
Depreciation of owned tangible fixed assets	15,933	15,253
Loss on disposal of tangible fixed assets	-	2,840
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	33	37
Administration	1	1
	<u>34</u>	<u>38</u>

Employment costs

	2025 £	2024 £
Wages and salaries	509,514	545,739
Social security costs	32,846	33,340
Other pension costs	8,635	9,103
	<u>550,995</u>	<u>588,182</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	2,840
	<u>-</u>	<u>2,840</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2024	19,587	16,464	10,418	37,285	83,754
Disposals	-	(11,543)	(10,418)	-	(21,961)
At 31 March 2025	19,587	4,921	-	37,285	61,793
Depreciation and impairment					
At 1 April 2024	12,070	12,363	10,418	18,481	53,332
Depreciation charged in the year	2,005	1,624	-	12,304	15,933
Eliminated in respect of disposals	-	(11,543)	(10,418)	-	(21,961)
At 31 March 2025	14,075	2,444	-	30,785	47,304
Carrying amount					
At 31 March 2025	5,512	2,477	-	6,500	14,489
At 31 March 2024	7,517	4,101	-	18,804	30,422

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	5,860	12,800
Other debtors	13,875	13,875
Prepayments and accrued income	9,259	22,684
	28,994	49,359

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,635	2,299
Accruals and deferred income	4,554	5,342
	6,189	7,641

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,635	9,103

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Retirement benefit schemes

(Continued)

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
Big Lottery Fund/Awards for All - Site	-	20,000	(4,718)	15,282	-	(15,282)	-
Big Lottery Fund/Awards for All - Café	-	-	-	-	20,000	-	20,000
Sir Jules Thorn Trust	-	3,000	(3,000)	-	-	-	-
Baily Thomas Charitable Foundation	-	-	-	-	12,000	(12,000)	-
Hertfordshire Community Foundation (HAPpy)	-	3,360	(3,360)	-	10,730	(10,730)	-
Hertfordshire Community Foundation (CODA)	21,400	-	(21,400)	-	22,720	(22,720)	-
Hedley Foundation	-	3,000	(3,000)	-	-	-	-
Kiln Family Trust	-	250	(250)	-	-	-	-
Trustees of the FiFSF	-	1,000	(1,000)	-	-	-	-
Cameron McKenna	-	500	(500)	-	-	-	-
ICAP	20,000	-	-	20,000	-	(20,000)	-
Co-Operative Community	-	1,000	(1,000)	-	-	-	-
Masonic Charitable Foundation	-	18,000	(10,801)	7,199	18,540	(18,540)	7,199
HSBC Screwfix Foundation	-	4,926	(4,926)	-	-	-	-
Worshipful Company of Gardeners	-	1,500	(1,500)	-	-	-	-
Garfield Weston	-	-	-	-	35,000	(35,000)	-
Hertford Town Council	-	-	-	-	9,588	(9,588)	-
Other funds	-	-	-	-	14,793	(13,344)	1,449
	<u>41,400</u>	<u>56,536</u>	<u>(55,455)</u>	<u>42,481</u>	<u>143,371</u>	<u>(157,204)</u>	<u>28,648</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Big Lottery Fund/Awards for All - Site is funding towards the salary costs of a member of the site staff.

Big Lottery Fund/Awards for All - Café is funding towards the salary costs of the café mentor and staff.

The Sir Jules Thorn Trust is funding for the Special Branch project manager's salary.

Baily Thomas Charitable Foundation is a grant towards Special Branch salary costs.

Hertfordshire Community Foundation (HAPpy) was funding for Forest Easter and Summer schools.

Hertfordshire Community Foundation (CODA): Community Opportunities & Day Activities Grant is towards the salary of the Café Mentor.

Hedley Foundation was funding for electric gardening tools.

Kiln family trust was a grant for plants for Larking About.

Trustees of the FiFSF was a grant for materials for Larking About.

Cameron McKenna is funding for electric tools.

ICAP is funding for the polytunnel project.

Co-Operative Community grant is for growing beds and wood fencing

The Masonic Charitable Foundation grant is funding for Forest School project manager's salary.

HSBC Screwfix Foundation is funding for site fencing.

Worshipful Company of Gardeners is funding for plants for Larking About.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Garfield Weston Foundation is towards café salary costs.

Hertford Town Council is a grant towards polytunnel costs.

Other funds are smaller grants for restricted purposes including grants towards site worker salaries from CLA Charitable Trust, towards the Woodland Centre holiday activities from Groundwork, towards the café from Boshier-Hinton Foundation, towards polytunnels from David Solomon Charitable Trust, towards the café from East Hertfordshire District Council and a training grant from Hertfordshire Community Foundation.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	351,421	780,028	(655,490)	475,959
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	434,313	734,901	(817,793)	351,421

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	14,489	-	14,489
Current assets/(liabilities)	461,470	28,648	490,118
	475,959	28,648	504,607
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	30,422	-	30,422
Current assets/(liabilities)	320,999	42,481	363,480
	351,421	42,481	393,902

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

21 Operating lease commitments

Lessee

The operating leases represent leases for the café and the office to third parties.

At the reporting end date the charitable company had outstanding total commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	46,500	41,500
Between two and five years	186,000	58,110
In over five years	13,578	25,085
	<u>246,078</u>	<u>124,695</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

23 Analysis of changes in net funds

The charitable company had no material debt during the year.

24 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus/(deficit) for the year	110,705	(81,811)
Adjustments for:		
Investment income recognised in statement of financial activities	(4,611)	(3,086)
(Gain)/loss on disposal of tangible fixed assets	-	2,840
Depreciation and impairment of tangible fixed assets	15,933	15,253
Movements in working capital:		
Decrease in debtors	20,365	18,573
(Decrease) in creditors	(1,452)	(7,160)
Cash generated from/(absorbed by) operations	<u>140,940</u>	<u>(55,391)</u>

THE MUDLARKS COMMUNITY

England & Wales - Charity number 1132403

Accounts

Charity registration number 1132403

Company registration number 06927124 (England and Wales)

THE MUDLARKS COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

THE MUDLARKS COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Bullen Alison Voyle Stuart Ross Stephen Wilson Paul Smith Nicola Halligan Jane Guinn Roger Harding Mary Murphy
Secretary	Paul Smith
Managing Director	Victoria Hobson
Charity number	1132403
Company number	06927124
Registered office	40 Wellington Street Hertford Hertfordshire SG14 3AW
Independent examiner	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE

THE MUDLARKS COMMUNITY

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THE MUDLARCS COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable company's objects are to relieve the needs of adults with learning difficulties and mental health concerns in the Hertfordshire area. The objects are delivered through the provision of a community garden facility providing education, training, therapy and social development; 2 community gardening teams; a café in the heart of the town providing training and employment for adults with learning disabilities; a woodland centre at Panshanger.

Aims of the charity

The aims of Mudlarks are:

- 1 To promote health and wellbeing through offering social and therapeutic horticulture, training and work opportunities to young people and adults with learning disabilities and mental health concerns, enabling people of all abilities to learn and work together.
- 2 To provide facilities in Hertfordshire including, but not limited to, horticultural sites and a working café for the use by vulnerable young people and adults who have need of such facilities with the object of building confidence and increasing self-worth, reducing isolation and loneliness.
- 3 To develop the social and work related skills of people with learning disabilities and mental health concerns through the provision of therapy, training, meaningful work experience and employment opportunities to help integrate people into their community.
- 4 To provide opportunities for volunteers and those seeking work experience at, but not limited to, a café and a horticultural environment.
- 5 To raise awareness of learning disabilities and mental health concerns, and help integrate people with learning disabilities into their community through our community-based projects, as well as providing opportunities for local organisations, schools and colleges to access and utilise our facilities.
- 6 To raise the awareness of the need to protect and conserve our environment.

Objectives for the year

To continue our horticulture provision at 5 days a week, and fill all vacancies in order to be able to provide places for more learning disabled gardeners.

To increase training spaces by finding employment for our disabled café staff at other local business.

To increase café trading in order to fund further learning disabled staff training places and mentor support.

To raise sufficient funds to remain sustainable.

To increase the woodland centre provision to more schools, and adults with learning disabilities.

To continue to plant and maintain the public gardens in Hertford through our Larking About team's work, for the pleasure and benefit of the whole community.

To support the elderly in our community through the work of the Special Branch team of gardeners.

To find land for our polytunnels where learning disabled gardeners can grow for the café throughout the year.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Strategies for achieving objectives

The charity addresses its aims by:

- Being aware of the needs of our community and responding directly to these needs.
- Providing training and horticultural therapy in a community allotment for adults with learning disabilities or mental health concerns.
- Providing training and employment for adults with learning disabilities and mental health concerns in the café.
- Involving volunteers on and off site.
- Offering work experience to students and volunteers through our gardening service and café.
- Involving local organisations in projects.
- Providing opportunities for schools and colleges to access our provision.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission's general guidance on public benefit. Mudlarks is a thriving community allotment and café, based on principles of equal opportunities and environmental awareness. We are open to people of all abilities, encourage the participation of volunteers, and provide opportunities for a marginalised group of people with learning disabilities, mental health issues, and physical disabilities.

Introduction to activities

Our horticultural activities have continued to develop and the café is delivering training and work experience to an increasing number of people.

Our target for the year was to benefit a larger group of people in our community. We have achieved this through:

- filling all our allotment site vacancies with learning disabled people;
- involving our gardening teams in public open spaces through our Larking About work;
- providing a service for the elderly who can no longer manage and maintain their own gardens through our Special Branch team;
- providing more training places for new learning disabled staff at our café.
- increasing the number of people attending our forest school at Panshanger.

Significant activities

Both the allotment site and the café have provided much needed care and support for extremely vulnerable people.

The café has increased footfall and developed menus, ensuring a strong customer base to support the training and work of our learning disabled staff.

The Rumble Awards were held for the café staff and gardeners, celebrating their achievements.

We started work on designing a new community garden in Bengoe, as part of the Bengoe Plan. Volunteers from Sodexo helped to clear the site of weeds.

Larking About planted several tulip bulbs in the castle rose gardens which came up beautifully in the spring.

Our Woodland Centre at Panshanger Park now provides 3 days a week for schools and 4 adults with learning disabilities.

We are also able to offer forest school sessions in the school holidays, thus providing respite for families during the holidays.

Our community art gallery has continued to bring artists to the café.

We continue our café music nights on the last Friday of each month, bringing our musical community together and providing evening activities for our learning disabled participants.

The castle gardens are glorious thanks to the hard work of the Larking About gardeners and are much admired by the public.

Working with our Greater Anglia partnership at East Herts station, we provided plants for all the station planters and maintain them in order to improve the station environment.

THE MUDLARCS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Significant activities (continued)

The allotment team restored the bike shed, encouraging more people to travel by bike.

Special Branch expanded to include 2 housing association gardens, ensuring that vulnerable residents have nice gardens to enjoy.

The new Mayor of Hertford visited and chose Mudlarks as her charity of the year.

We organised Hertford in Bloom for the Hertford community, and the judging was carried out by two of our gardeners.

We ran the summer scheme for local school and college students over their long summer holiday.

We received funding from Playwaze for our forest school holiday camps, ensuring that SEN children from around Hertfordshire has access to holiday activities with hot food served.

Raytheon volunteers helped to restore and preserve our outdoor furniture and painted benches, tables and sheds.

Our open allotment was returned to its regular July slot for our gardeners and their families. It was a huge success and very well attended by everyone.

Our dye garden thrived in the summer sun, and we harvested plant heads and dyed fabrics in the autumn.

We were the charity for the Standon Calling festival, promoting our charitable work to the festival.

We held an allotments vs café rounders match at Hartham, giving all of our gardeners, staff and volunteers a chance to get together and have fun, followed by a BBQ on the park.

We received funding to restore the Pinehurst community gardens, so with help from a team of volunteers, Larking About gardeners weeded and pruned the old plants, and planted with Mediterranean plants that are drought tolerant for the local community to enjoy.

The allotment provided vegetables and fruit for the café throughout the summer, where they made delicious cakes, smoothies, salads and hot lunches with the produce.

We have several volunteers who have been supporting our gardeners for many years, so to thank them, we made bouquets of flowers and gave them vouchers to eat at the café. This was hugely appreciated by all the volunteers.

We bought more electric tools for the allotment and gardening teams. These are lighter to lift into the vehicles, and by charging the batteries with our solar panels, are much more environmentally friendly than the petrol mowers.

We took a coach full of gardeners and volunteers to the London Harvest Show at Lambourne End. This was a fabulous event, and our gardeners won several prizes and took part in a range of activities from archery to climbing.

Our prizes included best flower arrangement and best display of seasonal produce, all created by our gardeners.

Special Branch continued working with the elderly in the community, taking on more customers, and providing a gardening service and companionship for isolated elderly people.

Hanbury Manor offered to fund an event for us, so we held an evening of drinks and canapés to thank all our funders. One of our gardeners was the speaker for the event.

We assisted with a range of events for the Mayor during the year, including a food tasting evening at Hertford Castle.

Our willow wreathes for Christmas were in high demand and we ran workshops for over 50 people, as well as a staff event in Harlow.

We had a stall at the Hertford Castle Christmas Market to sell our crafts.

We also held a craft market at the café, inviting local artists to sell their works.

The gardening teams delivered over 100 Christmas trees over a two week period into the community.

In the spring, Larking About planted a tree at Hertford Castle for King Charles' Coronation.

At the allotments the gardeners rebuilt the compost bins.

THE MUDLARCS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Significant activities (continued)

We held a very successful willow obelisk workshop running two sessions over the day due to high demand.

Our Special Branch team leader gave birth to a beautiful baby named Holly.

Use of volunteers

Volunteers have assisted in the allotments, café, woodland centre and as trustees. Local tradesmen, Rotary Club, Yarn Bombers, photographers all assisted in fundraising, supporting the café and allotments.

Achievements and performance

Charitable achievements

The number of gardeners continues to increase with increased site staffing. We are fully open on site 5 days per week.

Many elderly people and housing associations have been helped through Special Branch, providing comfort and company.

Larking About continues to provide horticultural training and work experience at the Town Council gardens, creating beautiful outdoor spaces for the community to enjoy.

Due to increased café sales, we have been able to increase the places in the café and now employ more people with learning disabilities.

We have provided volunteer placements in both the café and the allotments for unfunded adults with mental health concerns.

The Rumble Awards were received by café staff and gardeners.

We received numerous Awards from the Federation of City Farms and Community Gardens for our community garden displays.

We also received Awards from Love Hertford for our community and volunteer work.

Fundraising achievements

We received a substantial number of grants and donations, details of which can be found further in this document.

Investment performance

The Trustees have placed some reserve funds into an interest bearing account at the Triodos bank.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

During the year the charitable company's income reduced from £807,648 in 2023 to £791,437 in 2024, a decrease of £16,211. Expenditure increased from £854,388 in 2023 to £873,248 in 2024, an increase of £18,860. Overall Mudlarks recorded a deficit of £81,811 which included a deficit on unrestricted funds of £82,892 and a surplus on restricted funds of £1,081.

At the year-end Mudlarks had unrestricted funds to carry forward of £351,421 (2023: £434,313) of which £30,422 was held as fixed assets and £320,999 was held in cash and bank balances. The balance was represented by debtors less creditors. Restricted funds at the year end totalled £42,481 (2023: £41,400) and were represented by cash and bank balances.

We have diversified our charitable incomes with a third coming through the café, a third from local government and the rest from events, donations and fundraising.

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 rent and staff costs for 6 months. This policy allows for a reduction of income or lack of fundraising success during any particular year whilst allowing the charity to continue its activities at the current level for some months.

As at the year end the target level of reserves were calculated to be £260,000. The actual reserves are in line with this amount. The excess will be used as working capital and contingency funds in the event of needing to replace equipment.

Principal sources of income and how expenditure meets objects

Our principal sources of income are from grants and contracts with Hertfordshire County Council, direct funding, schools, café sales, fundraising, contracts and donations.

Investment policy

All monies are reinvested into the charity.

Risk Review

The Trustees have considered the risks to which the charity is exposed and have established systems for mitigating those risks.

The external risk is funding. The charity's reserves policy has been developed to address any sudden withdrawal of funding and there is a policy to secure funds from a wide range of sources.

Internal risks are minimised by implementing procedures for authorisation for all transactions and projects to ensure continued quality of service for all operational aspects of the charity.

Plans for future periods

To create a new gardening team at the castle, providing a work opportunity for more able gardeners.

Establish the new polytunnels at Haileybury, providing further work opportunities as well as vegetables and flowers for the café and gardening teams.

Widen the Special Branch client base.

Utilise the café for evenings and weekend events.

Help to find employment for our café assistants in other local businesses and build links with local businesses.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The Mudlarks Community is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Bullen

Alison Voyle

Stuart Ross

Stephen Wilson

Paul Smith

(Appointed 17 April 2024)

Nicola Halligan

(Appointed 17 April 2024)

Jane Guinn

(Appointed 17 April 2024)

Roger Harding

(Appointed 17 April 2024)

Mary Murphy

(Appointed 17 April 2024)

Recruitment and appointment of Trustees

Individuals who have either volunteered or shown commitment to Mudlarks over many years are invited to join the Board of Trustees to meet a required skill set on the Board.

The Trustees of the charity live or work in the local area. They are selected due to the skills and level of expertise they can bring to the organisation to help improve its efficiency and effectiveness and are all volunteers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees attend a Trustee Roles and Responsibilities course run by the CVS.

Administrator supplies literature to guide Trustees.

Attending training courses with other staff and volunteers including basic first aid, manual handling, Makaton, autism awareness. Trustees use the same e learning platform as staff to complete appropriate modules such as equal opportunity and diversity training and Safeguarding adults from abuse.

Organisational structure

Mudlarks has a clearly defined structure allowing users and the local community to participate through the Board of Trustees. This governing body has responsibility for policy and overall management.

The day-to-day running, fundraising and development of the organisation are the responsibilities of the Mudlarks CEO.

Relationship with wider network

We are members of the Social Farms and Gardens network, Thrive, and Herts Social Therapeutic Horticulture Group.

We have a close relationship with the Adult Health and Social Care team in East Herts, the 0-25 SEND team, and all the local schools and colleges.

Relationship with related parties

Mudlarks managing staff attend annual reviews, and day care co-ordination meetings. The CEO gives regular talks to local groups e.g. WI, Rotary Clubs etc.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2024*

Statement of trustees' responsibilities

The trustees, who are also the directors of The Mudlarks Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 year.

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; 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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' report was approved by the Board of Trustees.

Stuart Ross

Stuart Ross

Trustee

Dated: 24 September 2024

THE MUDLARKS COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDLARKS COMMUNITY

I report on the financial statements of the charitable company for the year ended 31 March 2024, which are set out on pages 9 to 25.

Respective responsibilities of trustees and examiner

The charitable company's trustees, who are also the directors of The Mudlarks Community for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102);have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Gary Howard

Gary Howard FCA

Chartered Accountant
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 1 October 2024

THE MUDLARCS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	81,813	-	81,813	94,863
Supporting adults with learning disabilities and mental health issues	4	631,602	56,536	688,138	698,898
Other fundraising activities	5	18,400	-	18,400	4,049
Investments	6	3,086	-	3,086	1,138
Other income	7	-	-	-	8,700
Total income		734,901	56,536	791,437	807,648
<u>Expenditure on:</u>					
Raising funds	8	7,159	-	7,159	3,446
Supporting adults with learning disabilities and mental health issues	9	807,794	55,455	863,249	850,942
Other expenses	12	2,840	-	2,840	-
Total expenditure		817,793	55,455	873,248	854,388
Net (expenditure)/income for the year/ Net movement in funds		(82,892)	1,081	(81,811)	(46,740)
Fund balances at 1 April 2023		434,313	41,400	475,713	522,453
Fund balances at 31 March 2024		351,421	42,481	393,902	475,713

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE MUDLARKS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	94,863	-	94,863
Supporting adults with learning disabilities and mental health issues	4	636,461	62,437	698,898
Other fundraising activities	5	4,049	-	4,049
Investments	6	1,138	-	1,138
Other income	7	8,700	-	8,700
Total income		745,211	62,437	807,648
<u>Expenditure on:</u>				
Raising funds	8	3,446	-	3,446
Supporting adults with learning disabilities and mental health issues	9	771,539	79,403	850,942
Total expenditure		774,985	79,403	854,388
Net (outgoing)/incoming resources before transfers		(29,774)	(16,966)	(46,740)
Gross transfers between funds		20,000	(20,000)	-
Net (expenditure)/income for the year/ Net movement in funds		(9,774)	(36,966)	(46,740)
Fund balances at 1 April 2022		444,087	78,366	522,453
Fund balances at 31 March 2023		434,313	41,400	475,713

THE MUDLARKS COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		30,422		52,594
Current assets					
Debtors	15	49,359		67,932	
Cash at bank and in hand		321,762		369,988	
		<u>371,121</u>		<u>437,920</u>	
Creditors: amounts falling due within one year	16	<u>(7,641)</u>		<u>(14,801)</u>	
Net current assets			363,480		423,119
Total assets less current liabilities			<u>393,902</u>		<u>475,713</u>
Income funds					
Restricted funds	18	42,481		41,400	
Unrestricted funds		351,421		434,313	
		<u>393,902</u>		<u>475,713</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 September 2024

Stuart Ross

Stuart Ross
Trustee

Paul Richard Smith

Paul Smith
Trustee

Company Registration No. 06927124

THE MUDLARKS COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(55,391)		(67,642)
Investing activities					
Purchase of tangible fixed assets		(4,921)		(61,058)	
Proceeds on disposal of tangible fixed assets		9,000		8,700	
Interest received		3,086		1,138	
Net cash generated from/(used in) investing activities			7,165		(51,220)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(48,226)		(118,862)
Cash and cash equivalents at beginning of year			369,988		488,850
Cash and cash equivalents at end of year			321,762		369,988

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Mudlarks Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Wellington Street, Hertford, Hertfordshire, SG14 3AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities and related expenditure are recognised when an obligation exists at the Balance Sheet date as a result of a past event, it is more likely than not that a transfer of economic benefits exists and the amount of the obligation can be measured or estimated reliably.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	over five years
Fixtures and fittings	over three years
Computers	over three years
Motor vehicles	over three years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	80,553	87,939
Grants receivable for core activities	1,260	6,924
	<u>81,813</u>	<u>94,863</u>
Grants receivable for core activities		
Hertfordshire County Council	-	4,200
Hertfordshire Community Foundation	1,260	-
Other	-	2,724
	<u>1,260</u>	<u>6,924</u>

4 Supporting adults with learning disabilities and mental health issues

	2024 £	2023 £
Commissioned services and schools income	320,066	312,290
Income from services undertaken by beneficiaries	311,536	326,679
Grants for charitable activities	56,536	59,929
	<u>688,138</u>	<u>698,898</u>
Analysis by fund		
Unrestricted funds	631,602	636,461
Restricted funds	56,536	62,437
	<u>688,138</u>	<u>698,898</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Supporting adults with learning disabilities and mental health issues

(Continued)

	2024	2023
	£	£
Grants for charitable activities		
East Herts District Council	-	4,590
National Lottery Community Fund	20,000	10,000
Clothworkers Federation	18,000	-
Sir Jules Thorn Trust	3,000	-
HSBC Screwfix Foundation	4,926	-
The Daniell Trust	-	4,000
Oliver Ford Foundation	3,000	-
Worshipful Company of Gardeners	1,500	-
Hertfordshire Community Foundation	3,360	41,339
Other	2,750	-
	<u>56,536</u>	<u>59,929</u>

5 Other fundraising activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising events	<u>18,400</u>	<u>4,049</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>3,086</u>	<u>1,138</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Net surplus on disposal of tangible fixed assets	<u>-</u>	<u>8,700</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	6,041	1,350
Marketing	1,118	2,096
Fundraising and publicity	7,159	3,446

9 Supporting adults with learning disabilities and mental health issues

	2024 £	2023 £
Staff costs	588,182	549,366
Depreciation	15,253	13,111
Other staff costs	2,639	6,343
Project costs	163,099	183,848
Premises costs	53,692	45,933
Insurance costs	5,429	8,854
Repairs and maintenance costs	13,431	10,908
Office costs	7,236	8,226
Computer costs	1,504	3,186
Motor expenses	8,854	15,749
General expenses	1,072	2,262
Legal and professional costs	998	1,435
Bank charges and other finance costs	60	11
Governance costs	1,800	1,710
	863,249	850,942
Analysis by fund		
Unrestricted funds	807,794	771,539
Restricted funds	55,455	79,403
	863,249	850,942

Governance costs include fees to the Independent Examiners for examination services of £1,800 (2023: £1,710). In addition, fees of £600 (2023: £600) for accounting and payroll services were paid to the Independent Examiners.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	37	39
Administration	1	1
	<u>38</u>	<u>40</u>

Employment costs

	2024 £	2023 £
Wages and salaries	545,739	512,070
Social security costs	33,340	29,430
Other pension costs	9,103	7,866
	<u>588,182</u>	<u>549,366</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Other expenses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	<u>2,840</u>	<u>-</u>

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	19,587	11,543	10,418	51,035	92,583
Additions	-	4,921	-	-	4,921
Disposals	-	-	-	(13,750)	(13,750)
At 31 March 2024	19,587	16,464	10,418	37,285	83,754
Depreciation and impairment					
At 1 April 2023	10,065	11,543	10,418	7,963	39,989
Depreciation charged in the year	2,005	820	-	12,428	15,253
Eliminated in respect of disposals	-	-	-	(1,910)	(1,910)
At 31 March 2024	12,070	12,363	10,418	18,481	53,332
Carrying amount					
At 31 March 2024	7,517	4,101	-	18,804	30,422
At 31 March 2023	9,522	-	-	43,072	52,594

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	12,800	25,704
Other debtors	13,875	18,375
Prepayments and accrued income	22,684	23,853
	49,359	67,932

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	2,299	1,822
Accruals and deferred income	5,342	12,979
	7,641	14,801

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £9,103 (2023: £7,866).

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Movement in funds		Transfers £	Balance at 1 April 2023 £	Movement in funds		Incoming resources £	Resources expended 31 March 2024 £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £			
Big Lottery Fund/Awards for All	-	-	-	-	-	20,000	(4,718)	15,282		
Sir Jules Thorn Trust	12,128	-	(12,128)	-	-	3,000	(3,000)	-		
Oliver Ford Foundation	2,386	-	(2,386)	-	-	-	-	-		
The Daniell Trust	-	4,000	(4,000)	-	-	-	-	-		
The Pixel Fund	10,290	-	(10,290)	-	-	-	-	-		
Hertfordshire Community Foundation (HAPpy)	4,920	-	(4,920)	-	-	3,360	(3,360)	-		
Hertfordshire Community Foundation (CODA)	20,000	23,400	(22,000)	-	21,400	-	(21,400)	-		
Hedley Foundation	-	7,939	(7,939)	-	-	3,000	(3,000)	-		
Kiln Family Trust	-	10,000	-	(10,000)	-	250	(250)	-		
Trustees of the FIFSF	3,642	-	(3,642)	-	-	1,000	(1,000)	-		
Cameron McKenna	-	-	-	-	-	500	(500)	-		
ICAP	20,000	-	-	-	20,000	-	-	20,000		
Co-Operative Community	5,000	-	(5,000)	-	-	1,000	(1,000)	-		
Masonic Charitable Foundation	-	-	-	-	-	18,000	(10,801)	7,199		
HSBC Screwfix Foundation	-	-	-	-	-	4,926	(4,926)	-		
Worshipful Company of Gardeners	-	-	-	-	-	1,500	(1,500)	-		
National Lottery Community Fund (Vehicle)	-	10,000	-	(10,000)	-	-	-	-		
East Herts District Council (Café Mentor)	-	4,590	(4,590)	-	-	-	-	-		
East Herts District Council (Planters)	-	2,508	(2,508)	-	-	-	-	-		
	78,366	62,437	(79,403)	(20,000)	41,400	56,536	(55,455)	42,481		

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18	Restricted funds	(Continued)
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Big Lottery Fund/Awards for All is funding towards the salary costs of a member of the site staff.

The Sir Jules Thorn Trust is funding for the Special Branch project manager's salary.

Oliver Ford Foundation is funding for the Special Branch project manager's salary.

The Daniell Trust is funding towards salary costs of the Larking About project.

The Píxel Fund is funding for Forest School equipment for shelter.

Hertfordshire Community Foundation (HAPpy) was funding for Forest summer school.

Hertfordshire Community Foundation (CODA): Community Opportunities & Day Activities Grant is towards the salary of the Café Mentor.

Hedley Foundation was funding for electric gardening tools.

Kiln family trust was a grant for plants for Larking About.

Trustees of the FIFSF was a grant for materials for Larking About.

Cameron McKenna is funding for electric tools.

ICAP is funding for the polytunnel project.

Co-Operative Community grant is for growing beds and wood fencing

The Masonic Charitable Foundation grant is funding for Forest School project manager's salary.

HSBC Screwfix Foundation is funding for site fencing.

Worshipful Company of Gardeners is funding for plants for Larking About.

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18	Restricted funds	(Continued)
	National Lottery Community Fund (Vehicle) is towards the cost of a vehicle for Larking About. The vehicle was purchased during the year and the asset is shown as unrestricted.	
	East Herts District Council (Café Mentor): funding towards the salary costs of the Café Mentor.	
	East Herts District Council (Planters): funding towards the provision of planters.	

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Unrestricted Funds 2024 £	Restricted Funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	30,422	-	30,422	52,594	52,594
Current assets/(liabilities)	320,999	42,481	363,480	41,400	423,119
	<u>351,421</u>	<u>42,481</u>	<u>393,902</u>	<u>41,400</u>	<u>475,713</u>

20 Operating lease commitments

At the reporting end date the charitable company had outstanding total commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	41,500	41,500
Between two and five years	58,110	85,610
In over five years	25,085	39,085
	<u>124,695</u>	<u>166,195</u>

The operating leases represent leases for the café and office premises to third parties.

21 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(81,811)	(46,740)
Adjustments for:		
Investment income recognised in statement of financial activities	(3,086)	(1,138)
Loss/(gain) on disposal of tangible fixed assets	2,840	(8,700)
Depreciation and impairment of tangible fixed assets	15,252	13,110
Movements in working capital:		
Decrease/(increase) in debtors	18,573	(26,808)
(Decrease)/increase in creditors	(7,160)	2,634
Cash absorbed by operations	<u>(55,392)</u>	<u>(67,642)</u>

22 Analysis of changes in net funds

The charitable company had no debt during the year.

THE MUDLARKS COMMUNITY

England & Wales - Charity number 1132403

Accounts

Charity registration number 1132403

Company registration number 06927124 (England and Wales)

THE MUDLARKS COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE MUDLARKS COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Bullen Alison Voyle Stuart Ross Stephen Wilson
Secretary	David Bullen
Managing Director	Victoria Hobson
Charity number	1132403
Company number	06927124
Registered office	40 Wellington Street Hertford Hertfordshire SG14 3AW
Independent examiner	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE

THE MUDLARKS COMMUNITY

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THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable company's objects are to relieve the needs of adults with learning difficulties and mental health concerns in the Hertfordshire area. The objects are delivered through the provision of a community garden facility providing education, training, therapy and social development; 2 community gardening teams; a café in the heart of the town providing training and employment for adults with learning disabilities; a woodland centre at Panshanger.

Aims of the charity

The aims of Mudlarks are:

- 1 To promote health and wellbeing through offering social and therapeutic horticulture, training and work opportunities to young people and adults with learning disabilities and mental health concerns, enabling people of all abilities to learn and work together.
- 2 To provide facilities in Hertfordshire including, but not limited to, horticultural sites and a working café for the use by vulnerable young people and adults who have need of such facilities with the object of building confidence and increasing self-worth, reducing isolation and loneliness.
- 3 To develop the social and work related skills of people with learning disabilities and mental health concerns through the provision of therapy, training, meaningful work experience and employment opportunities to help integrate people into their community.
- 4 To provide opportunities for volunteers and those seeking work experience at, but not limited to, a café and a horticultural environment.
- 5 To raise awareness of learning disabilities and mental health concerns, and help integrate people with learning disabilities into their community through our community-based projects, as well as providing opportunities for local organisations, schools and colleges to access and utilise our facilities.
- 6 To raise the awareness of the need to protect and conserve our environment.

Objectives for the year

To continue our horticulture provision at 5 days a week, and fill all vacancies in order to be able to provide places for more learning disabled gardeners.

To increase training spaces and customer base at our new café in Hertford.

To increase café trading in order to fund further learning disabled staff training places and mentor support.

To raise sufficient funds to remain sustainable.

To increase the woodland centre provision and employ a forest school leader.

To provide facilities and support for extremely vulnerable people after the pandemic.

To continue to plant and maintain the public gardens in Hertford, through our Larking About team's work, for the pleasure and benefit of the whole community.

To support the elderly in our community through the work of the Special Branch team of gardeners.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Strategies for achieving objectives

The charity addresses its aims by:

- Being aware of the needs of our community and responding directly to these needs.
- Providing training and horticultural therapy in a community allotment for adults with learning disabilities or mental health concerns.
- Providing training and employment for adults with learning disabilities and mental health concerns in the café.
- Involving volunteers on and off site.
- Offering work experience to students and volunteers through our gardening service and café.
- Involving local organisations in projects.
- Providing opportunities for schools and colleges to access our provision.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission's general guidance on public benefit. Mudlarks is a thriving community allotment and café, based on principles of equal opportunities and environmental awareness. We are open to people of all abilities, encourage the participation of volunteers, and provide opportunities for a marginalised group of people with learning disabilities, mental health issues, and physical disabilities.

Introduction to activities

Our horticultural activities have continued to develop and the café is delivering training and work experience to an increasing number of people.

Our target for the year was to benefit a larger group of people in our community. We have achieved this through:

- filling all our allotment site vacancies with learning disabled people;
- involving our gardening teams in public open spaces through our Larking About work;
- providing a service for the elderly who can no longer manage and maintain their own gardens through our Special Branch team;
- increasing the café takings, thus providing more training places for new learning disabled staff.

Significant activities

Both the allotment site and the café have provided much needed care and support for extremely vulnerable people.

The café has increased footfall and developed menus, which enabled our learning disabled staff to continue working and having meaningful day activities.

The gazebos at the allotments have come down, bringing people closer together and encouraging teamwork again at the allotments.

The Rumble Awards were held for the café staff and gardeners, celebrating their achievements.

We employed a forest school leader for our Woodland Centre at Panshanger Park, and thus were able to provide days for 3 schools and 2 individuals from a supported living home in Ware every week.

We are also able to offer forest school sessions in the school holidays, thus providing respite for families during the holidays.

Ongoing Lloyds Foundation funding for the café mentor supported the café participants and enabled us to provide training for everyone.

Our community art gallery has continued to bring artists to the café.

We restarted our café music nights on the last Friday of each month, bringing our musical community together and providing evening activities for our learning disabled participants.

Larking About received funding for planting large beds at Hertford Castle with designs for the Queen's Jubilee. The allotment gardeners made large willow crowns, and the gardening team designed new planting areas around the crowns. These were admired by all the castle visitors over the Jubilee weekend and will remain in place for the future.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Significant activities (continued)

Hertford's Yarn Bombers chose Mudlarks as their charity for the jubilee yarn bomb and raised a magnificent amount of money for us.

Working with our Greater Anglia partnership at East Herts station, we provided plants and cakes for a week of wellbeing awareness.

We moved our office to the office next door, 1 Priory Wharf, which is a much warmer space for the office staff.

We organised Hertford in Bloom for the Hertford community, and the judging was carried out by two of our gardeners.

We ran the summer scheme for local school and college students over their long summer holiday.

Our open allotment was returned to its regular July slot for our gardeners and their families. It was a huge success and very well attended by everyone.

Our dye garden thrived in the summer sun, and we harvested plant heads and dyed fabrics in the autumn, making bags for the gardeners to take home.

We were the charity for the Standon Calling festival, promoting our charitable work to the festival.

The last of our old chickens on site passed away, and so we purchased 8 Rhode Island Reds for the allotments. The gardeners love chickens, and the daily eggs are much appreciated by all.

We bought electric lawn mowers and strimmers for the allotment gardening teams. These are lighter to lift into the vehicles, and by charging the batteries with our solar panels, are much more environmentally friendly than the petrol mowers.

We took a coach full of gardeners and volunteers to the London Harvest Show at Lambourne End. This was a fabulous event, and our gardeners won several prizes and took part in a range of activities from archery to the tug of war. Our prizes included best flower arrangement and best display of seasonal produce, all created by our gardeners.

Special Branch continued working with the elderly in the community, taking on more customers, and providing a gardening service and company for isolated elderly people.

The Larking About team helped to clear a garden in Stevenage ready for refugees to come over as part of a local CSG.

A local business held a car rally to France to raise money for Mudlarks, and the assembled cars before they set off provided great entertainment for the café assistants.

We made a lovely open cooking area at the allotment site to cook up some of our harvest.

All of our gardeners had the opportunity to go to the forest school for a day, sawing logs and cooking over the fire.

The vehicles for both of the off-site teams became too old to be reliable anymore, so both were replaced. This means that the teams can continue to take our teams of gardeners to carry out their much valued community work.

The allotment teams made a range of crafts for sale at Christmas time, including clay gnomes and candle holders, along with our usual fabulous reindeer.

We had a stall at the Hertford Castle Christmas market to sell our crafts.

We also held a craft market at the café, inviting local artists to sell their works.

We created and sold over 30 Christmas wreath boxes to the community, using foraged pine cones, teasels and other natural products. We had a very short wreath workshop outdoors at the allotments for people who wanted instructions.

The gardening teams delivered Christmas trees over a 2 week period into the community.

The Rotary club lent us their reindeer and sleigh for our allotment Christmas parties, and with the heavy snow and frost, it was a beautiful wintery scene.

Following on from the success of the Jubilee beds at the Castle, the Town Council invited Mudlarks to redesign and plant the beds around the castle walls.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Significant activities (continued)

Having had such successful funding from the Yarn Bombers, we bought a new compost toilet for the allotment site, where there are now too many gardeners and volunteers for the single toilet. We also bought a new kitchen for the allotment shed, creating a much more hygienic cooking and tea making area.

We employed a chef from El Salvador who is also a salsa teacher, so we held a lovely evening of salsa dancing for the café assistants.

In March we held our first workshop since covid and had a very popular day creating willow plant supports.

Use of volunteers

Volunteers have assisted in the allotments, café, woodland centre and as trustees. Local tradesmen, Rotary Club, Yarn Bombers, photographers all assisted in fundraising, supporting the café and allotments.

Achievements and performance

Charitable achievements

The number of gardeners continues to increase with increased site staffing. We are fully open on site 5 days per week.

Many elderly people and housing associations have been helped through Special Branch, providing comfort and company.

Larking About continues to provide horticultural training and work experience at the Town Council gardens, creating beautiful outdoor spaces for the community to enjoy.

Due to increased café sales and the Lloyds mentor role, we have been able to increase the places in the café and now employ more people with learning disabilities.

We have provided volunteer placements in both the café and the allotments for unfunded adults with mental health concerns.

The Rumble Awards were received by café staff and gardeners.

We received numerous Awards from the Federation of City Farms and Community Gardens for our community garden displays.

We also received Awards from Love Hertford for our community and volunteer work.

Fundraising achievements

We received a substantial number of grants and donations, details of which can be found further in this document.

Investment performance

The Trustees have placed some reserve funds into an interest bearing account at the Triodos bank.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

During the year the charitable company's income increased from £770,648 in 2022 to £807,648 in 2023, an increase of £37,000. Expenditure increased from £680,418 in 2022 to £854,388 in 2023, an increase of £173,970. Overall Mudlarks recorded a deficit of £46,740 which included a deficit on unrestricted funds of £9,774 and on restricted funds of £36,966.

At the year-end Mudlarks had unrestricted funds to carry forward of £434,313 (2022: £444,087) of which £52,594 was held as fixed assets and £328,588 was held in cash and bank balances. The balance was represented by debtors less creditors. Restricted funds at the year end totalled £41,400 (2022: £78,366) and were represented by cash and bank balances.

We have diversified our charitable incomes with a third coming through the café, a third from local government and the rest from events, donations and fundraising.

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 rent and staff costs for 6 months. This policy allows for a reduction of income or lack of fundraising success during any particular year whilst allowing the charity to continue its activities at the current level for some months.

As at the year end the target level of reserves were calculated to be £260,000. The actual reserves are in line with this amount. The excess will be used as working capital and contingency funds in the event of needing to replace equipment.

Principal sources of income and how expenditure meets objects

Our principal sources of income are from grants and contracts with Hertfordshire County Council, direct funding, schools, café sales, fundraising, contracts and donations.

Investment policy

All monies are reinvested into the charity.

Risk Review

The Trustees have considered the risks to which the charity is exposed and have established systems for mitigating those risks.

The external risk is funding. The charity's reserves policy has been developed to address any sudden withdrawal of funding and there is a policy to secure funds from a wide range of sources.

Internal risks are minimised by implementing procedures for authorisation for all transactions and projects to ensure continued quality of service for all operational aspects of the charity.

Plans for future periods

To find and create new community garden areas in order to help with the waiting list of gardener places.

Widen the Special Branch client base.

Utilise the café for evenings and weekend events.

Increasing the number of café assistants and build links with local businesses.

Open the woodland centre to all people, as well as the schools, providing a facility for young adults with more challenging behaviour.

Find land for 2 large polytunnels in order to be able to create placements for more able autistic gardeners, grow vegetables for the café throughout the year and thus reduce café food costs.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Mudlarks Community is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Bullen

Alison Voyle

Stuart Ross

Stephen Wilson

Recruitment and appointment of Trustees

Individuals who have either volunteered or shown commitment to Mudlarks over many years are invited to join the Board of Trustees to meet a required skill set on the Board.

The Trustees of the charity live or work in the local area. They are selected due to the skills and level of expertise they can bring to the organisation to help improve its efficiency and effectiveness and are all volunteers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees attend a Trustee Roles and Responsibilities course run by the CVS.

Administrator supplies literature to guide Trustees.

Attending training courses with other staff and volunteers including basic first aid, manual handling, Makaton, autism awareness. Trustees use the same e learning platform as staff to complete appropriate modules such as equal opportunity and diversity training and Safeguarding adults from abuse.

Organisational structure

Mudlarks has a clearly defined structure allowing users and the local community to participate through the Board of Trustees. This governing body has responsibility for policy and overall management.

The day-to-day running, fundraising and development of the organisation are the responsibilities of the Mudlarks CEO.

Relationship with wider network

We are members of the Social Farms and Gardens network, Thrive, and Herts Social Therapeutic Horticulture Group.

We have a close relationship with the Adult Health and Social Care team in East Herts, the 0-25 SEND team, and all the local schools and colleges.

Relationship with related parties

Mudlarks managing staff attend annual reviews, and day care co-ordination meetings. The CEO gives regular talks to local groups e.g. WI, Rotary Clubs etc.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

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

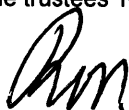
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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' report was approved by the Board of Trustees.



Stuart Ross

Trustee

Dated: 18 July 2023

THE MUDLARKS COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDLARKS COMMUNITY

I report on the financial statements of the charitable company for the year ended 31 March 2023, which are set out on pages 9 to 26.

Respective responsibilities of trustees and examiner

The charitable company's trustees, who are also the directors of The Mudlarks Community for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102);have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Gary Howard FCA

Chartered Accountant
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 20 July 2023

THE MUDLARKS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	94,863	-	94,863	140,615
Supporting adults with learning disabilities and mental health issues	4	636,461	62,437	698,898	627,854
Other fundraising activities	5	4,049	-	4,049	2,064
Investments	6	1,138	-	1,138	115
Other income	7	8,700	-	8,700	-
Total income		745,211	62,437	807,648	770,648
<u>Expenditure on:</u>					
Raising funds	8	3,446	-	3,446	4,954
Supporting adults with learning disabilities and mental health issues	9	771,539	79,403	850,942	675,464
Total expenditure		774,985	79,403	854,388	680,418
Net (outgoing)/incoming resources before transfers		(29,774)	(16,966)	(46,740)	90,230
Gross transfers between funds		20,000	(20,000)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(9,774)	(36,966)	(46,740)	90,230
Fund balances at 1 April 2022		444,087	78,366	522,453	432,223
Fund balances at 31 March 2023		434,313	41,400	475,713	522,453

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE MUDLARKS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	140,615	-	140,615
Supporting adults with learning disabilities and mental health issues	4	558,564	69,290	627,854
Other fundraising activities	5	2,064	-	2,064
Investments	6	115	-	115
Total income		701,358	69,290	770,648
<u>Expenditure on:</u>				
Raising funds	8	4,954	-	4,954
Supporting adults with learning disabilities and mental health issues	9	616,923	58,541	675,464
Total expenditure		621,877	58,541	680,418
Net (outgoing)/incoming resources before transfers		79,481	10,749	90,230
Gross transfers between funds		(4,399)	4,399	-
Net (expenditure)/income for the year/ Net movement in funds		75,082	15,148	90,230
Fund balances at 1 April 2021		369,005	63,218	432,223
Fund balances at 31 March 2022		444,087	78,366	522,453

THE MUDLARKS COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		52,594		4,646
Current assets					
Debtors	14	67,932		41,124	
Cash at bank and in hand		369,988		488,850	
		437,920		529,974	
Creditors: amounts falling due within one year	15	(14,801)		(12,167)	
Net current assets			423,119		517,807
Total assets less current liabilities			475,713		522,453
Income funds					
Restricted funds	17	41,400		78,366	
Unrestricted funds		434,313		444,087	
		475,713		522,453	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 18 July 2023

David Bullen
Trustee



Stuart Ross
Trustee



Company Registration No. 06927124

THE MUDLARKS COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(67,642)		89,943
Investing activities					
Purchase of tangible fixed assets		(61,058)		-	
Proceeds on disposal of tangible fixed assets		8,700		-	
Interest received		1,138		115	
Net cash (used in)/generated from investing activities			(51,220)		115
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(118,862)		90,058
Cash and cash equivalents at beginning of year			488,850		398,792
Cash and cash equivalents at end of year			369,988		488,850

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Mudlarks Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Wellington Street, Hertford, Hertfordshire, SG14 3AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities and related expenditure are recognised when an obligation exists at the Balance Sheet date as a result of a past event, it is more likely than not that a transfer of economic benefits exists and the amount of the obligation can be measured or estimated reliably.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	over five years
Fixtures and fittings	over three years
Computers	over three years
Motor vehicles	over three years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	87,939	56,432
Grants receivable for core activities	6,924	84,183
	<u>94,863</u>	<u>140,615</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Grants receivable for core activities

Hertfordshire County Council	4,200	9,515
East Herts Council	-	33,500
Lloyds Bank Foundation for England & Wales	-	33,334
Hertfordshire Community Foundation	-	5,000
Coronavirus Job Retention Scheme Grant	-	1,325
Other	2,724	1,509
	6,924	84,183

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Supporting adults with learning disabilities and mental health issues

	2023 £	2022 £
Commissioned services and schools income	312,290	292,147
Income from services undertaken by beneficiaries	326,679	266,417
Grants for charitable activities	59,929	69,290
	<u>698,898</u>	<u>627,854</u>
Analysis by fund		
Unrestricted funds	636,461	558,564
Restricted funds	62,437	69,290
	<u>698,898</u>	<u>627,854</u>
For the year ended 31 March 2022		
Unrestricted funds	558,564	
Restricted funds	69,290	
	<u>627,854</u>	
Grants for charitable activities		
East Herts District Council	4,590	-
National Lottery Community Fund	10,000	-
Childwick Trust	-	15,000
The Daniell Trust	4,000	4,000
Oliver Ford Foundation	-	10,000
The Pixel Fund	-	10,290
Simon Gibson Charitable Trust	-	5,000
Hertfordshire Community Foundation	41,339	25,000
	<u>59,929</u>	<u>69,290</u>

5 Other fundraising activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	<u>4,049</u>	<u>2,064</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,138	115

7 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Net surplus on disposal of tangible fixed assets	8,700	-

8 Raising funds

	Unrestricted funds	Total
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	1,350	2,904
Marketing	2,096	2,050
Fundraising and publicity	3,446	4,954

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Supporting adults with learning disabilities and mental health issues

	2023 £	2022 £
Staff costs	549,366	446,812
Depreciation	13,111	6,397
Other staff costs	6,343	3,725
Project costs	183,848	169,759
Premises costs	45,933	11,041
Insurance costs	8,854	5,453
Repairs and maintenance costs	10,908	6,242
Office costs	8,226	7,357
Computer costs	3,186	4,476
Motor expenses	15,749	10,959
General expenses	2,262	-
Legal and professional costs	1,435	1,563
Bank charges and other finance costs	11	-
Governance costs	1,710	1,680
	<u>850,942</u>	<u>675,464</u>

Governance costs include fees to the Independent Examiners for examination services of £1,710 (2022: £1,680). In addition, fees of £600 (2022: £570) for accounting and payroll services were paid to the Independent Examiners.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	39	41
Administration	1	1
	<u>40</u>	<u>42</u>

Employment costs

	2023 £	2022 £
Wages and salaries	512,070	420,836
Social security costs	29,430	19,675
Other pension costs	7,866	6,301
	<u>549,366</u>	<u>446,812</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2022	9,564	11,543	10,418	23,075	54,600
Additions	10,023	-	-	51,035	61,058
Disposals	-	-	-	(23,075)	(23,075)
At 31 March 2023	19,587	11,543	10,418	51,035	92,583
Depreciation and impairment					
At 1 April 2022	9,564	7,695	9,618	23,075	49,952
Depreciation charged in the year	501	3,848	800	7,963	13,112
Eliminated in respect of disposals	-	-	-	(23,075)	(23,075)
At 31 March 2023	10,065	11,543	10,418	7,963	39,989
Carrying amount					
At 31 March 2023	9,522	-	-	43,072	52,594
At 31 March 2022	-	3,847	799	-	4,646

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	25,704	14,612
Other debtors	18,375	13,375
Prepayments and accrued income	23,853	13,137
	67,932	41,124

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	6,213
Other creditors	1,822	233
Accruals and deferred income	12,979	5,721
	14,801	12,167

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

16 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £7,866 (2022: £5,368).

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	Incoming resources £			Incoming resources £	Resources expended £	Incoming resources £		
Childwick Trust	-	15,000	(2,872)	-	-	12,128	-	(12,128)	-	-	-
Oliver Ford Foundation	-	10,000	(7,614)	-	-	2,386	-	(2,386)	-	-	-
The Daniell Trust	-	4,000	(7,077)	3,077	-	-	4,000	(4,000)	-	-	-
The Pixel Fund	-	10,290	-	-	-	10,290	-	(10,290)	-	-	-
Hertfordshire Community Foundation (GCE)	-	5,000	(80)	-	-	4,920	-	(4,920)	-	-	-
Hertfordshire Community Foundation (CODA)	-	20,000	-	-	-	20,000	23,400	(22,000)	-	-	21,400
Hertfordshire Community Foundation (Platinum Jubilee)	-	-	-	-	-	-	7,939	(7,939)	-	-	-
Hertfordshire Community Foundation (Vehicle)	-	-	-	-	-	-	10,000	-	(10,000)	-	-
Graham Rowlandson Foundation	17,645	-	(14,003)	-	-	3,642	-	(3,642)	-	-	-
ICAP	20,000	-	-	-	-	20,000	-	-	-	-	20,000
Simon Gibson Charitable Trust	-	5,000	-	-	-	5,000	-	(5,000)	-	-	-
Awards for All, National Lottery Community Fund	8,698	-	(8,698)	-	-	-	-	-	-	-	-
National Lottery Community Fund (Café)	6,875	-	(8,197)	1,322	-	-	-	-	-	-	-
National Lottery Community Fund (Vehicle)	-	-	-	-	-	-	10,000	-	(10,000)	-	-
Barbara Ward Children's Foundation	10,000	-	(10,000)	-	-	-	-	-	-	-	-
East Herts District Council (Café Mentor)	-	-	-	-	-	-	4,590	(4,590)	-	-	-
East Herts District Council (Planters)	-	-	-	-	-	-	2,508	(2,508)	-	-	-
	63,218	69,290	(58,541)	4,399	-	78,366	62,437	(79,403)	(20,000)	-	41,400

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

Childwick Trust is funding towards the salary of a Café assistant manager.

Oliver Ford Foundation is funding for the Special Branch project manager's salary.

The Daniell Trust is funding towards salary costs of the Larking About project.

The Pixel Fund is funding for Forest School equipment for shelter.

Hertfordshire Community Foundation (GCE): Grow Cook Eat Grant funds growing food at the allotments for the café.

Hertfordshire Community Foundation (CODA): Community Opportunities & Day Activities Grant is towards the salary of the Café Mentor.

Hertfordshire Community Foundation (Platinum Jubilee): Work on Hertford Castle gardens to celebrate the Platinum Jubilee.

Hertfordshire Community Foundation (Vehicle) is towards the cost of a vehicle for Special Branch. The vehicle was purchased during the year and the asset is shown as unrestricted.

Graham Rowlandson Foundation is funding towards the Special Branch salaries.

ICAP is funding for the polytunnel project.

Simon Gibson Charitable Trust is funding for the vegetable box scheme.

Clothworkers Federation was a grant towards the kitchen equipment in the new café.

Awards for All, National Lottery Community Fund was a grant for the salary of one of the allotment site support workers.

National Lottery Community Fund (Café) was a relief grant towards the running costs of the café while closed during Covid-19.

National Lottery Community Fund (Vehicle) is towards the cost of a vehicle for Larking About. The vehicle was purchased during the year and the asset is shown as unrestricted.

Barbara Ward Children's Foundation was a grant towards the salary of the Forest School leader and replacement of the compost toilet.

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17	Restricted funds	(Continued)
	East Herts District Council (Café Mentor): funding towards the salary costs of the Café Mentor.	
	East Herts District Council (Planters): funding towards the provision of planters.	
	The transfer between funds represents funds given towards the cost of a new vehicle. The vehicle has been purchased during the year and the funds have been released.	

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Unrestricted Funds 2023 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	52,594	-	52,594	4,646	4,646
Current assets/(liabilities)	381,719	41,400	423,119	88,366	517,807
	<u>434,313</u>	<u>41,400</u>	<u>475,713</u>	<u>88,366</u>	<u>522,453</u>

19 Operating lease commitments

At the reporting end date the charitable company had outstanding total commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	41,500	27,500
Between two and five years	85,610	55,000
In over five years	53,085	-
	<u>180,195</u>	<u>82,500</u>

The operating leases represent leases for the café and office premises to third parties.

20 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	(46,740)	90,230
Adjustments for:		
Investment income recognised in statement of financial activities	(1,138)	(115)
Gain on disposal of tangible fixed assets	(8,700)	-
Depreciation and impairment of tangible fixed assets	13,110	6,396
Movements in working capital:		
(Increase) in debtors	(26,808)	(7,117)
Increase in creditors	2,634	547
Cash (absorbed by)/generated from operations	<u>(67,642)</u>	<u>89,941</u>

21 Analysis of changes in net funds

The charitable company had no debt during the year.

THE MUDLARKS COMMUNITY

England & Wales - Charity number 1132403

Accounts

Charity registration number 1132403

Company registration number 06927124 (England and Wales)

THE MUDLARKS COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE MUDLARKS COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Bullen Alison Voyle Stuart Ross Stephen Wilson
Secretary	David Bullen
Managing Director	Victoria Hobson
Charity number	1132403
Company number	06927124
Registered office	40 Wellington Street Hertford Hertfordshire SG14 3AW
Independent examiner	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE

THE MUDLARCS COMMUNITY

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THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable company's objects are to relieve the needs of adults with learning difficulties and mental health concerns in the Hertfordshire area. The objects are delivered through the provision of a community garden facility providing education, training, therapy and social development; 2 community gardening teams; a café in the heart of the town providing training and employment for adults with learning disabilities; a woodland centre at Panshanger.

Aims of the charity

The aims of Mudlarks are:

- 1 To promote health and wellbeing through offering social and therapeutic horticulture, training and work opportunities to young people and adults with learning disabilities and mental health concerns, enabling people of all abilities to learn and work together.
- 2 To provide facilities in Hertfordshire including, but not limited to, horticultural sites and a working café for the use by vulnerable young people and adults who have need of such facilities with the object of building confidence and increasing self-worth, reducing isolation and loneliness.
- 3 To develop the social and work related skills of people with learning disabilities and mental health concerns through the provision of therapy, training, meaningful work experience and employment opportunities to help integrate people into their community.
- 4 To provide opportunities for volunteers and those seeking work experience at, but not limited to, a café and a horticultural environment.
- 5 To raise awareness of learning disabilities and mental health concerns, and help integrate people with learning disabilities into their community through our community-based projects, as well as providing opportunities for local organisations, schools and colleges to access and utilise our facilities.
- 6 To raise the awareness of the need to protect and conserve our environment.

Objectives for the year

To continue our horticulture provision at 5 days a week, and fill all vacancies in order to be able to provide places for more learning disabled gardeners.

To increase training spaces and customer base at our new cafe in Hertford.

To increase cafe trading in order to fund further learning disabled staff training places and mentor support.

To raise sufficient funds to remain sustainable after the Covid-19 pandemic.

To increase the woodland centre provision.

To provide facilities and support for extremely vulnerable people during and after the pandemic.

To continue to plant and maintain the public gardens in Hertford, through our Larking About team's work, for the pleasure and benefit of the whole community.

To support the elderly in our community through the work of the Special Branch team of gardeners.

THE MUDLARCS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Strategies for achieving objectives

The charity addresses its aims by:

- Being aware of the needs of our community and responding directly to these needs.
- Providing training and horticultural therapy in a community allotment for adults with learning disabilities or mental health concerns.
- Providing training and employment in the café.
- Involving volunteers on and off site.
- Offering work experience to students and volunteers through our gardening service and café.
- Involving local organisations in projects.
- Providing opportunities for schools and colleges to access our provision.

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission's general guidance on public benefit. Mudlarks is a thriving community allotment and café, based on principles of equal opportunities and environmental awareness. We are open to people of all abilities, encourage the participation of volunteers, and provide opportunities for a marginalised group of people with learning disabilities, mental health issues, and physical disabilities.

Introduction to activities

Our horticultural activities have continued to develop and the café is delivering training and work experience to an increasing number of people.

Our target for the year was to benefit a larger group of people in our community. We have achieved this through:

- filling all our allotment site vacancies with learning disabled people;
- involving our gardening teams in public open spaces through our Larking About work;
- providing a service for the elderly who can no longer manage and maintain their own gardens through our Special Branch team;
- increasing the café income, thus providing more training places for new learning disabled staff.

Significant activities

As a result of careful planning and staff management, both the allotment site and the café remained open throughout the year, providing much needed care and support for extremely vulnerable people.

The café adapted their menus in order to provide take aways to customers, which enabled our learning disabled staff to continue working and having meaningful day activities.

We kept our gazebos at the allotments site to create safe working areas with small teams working together.

Respite for families was provided through the allotment site remaining open.

The Rumble Awards was held online for many of the café staff and gardeners, celebrating their achievements at this time.

We continued to provide an activity centre for 1 school at our woodland centre in Panshanger Park.

Ongoing Lloyds funding for the café mentor supported the café participants both on site and remotely when necessary during Covid-19.

We created social groups who met for walks and trips to the allotments.

Our community art gallery moved into the café window while there was no seating for customers inside.

The allotment gardeners created a wonderful fairy garden at the castle for the public to enjoy as they walked in the grounds.

The Hoddgeson Round Table raised money for us while breaking the Guinness World Record for riding a pedalo along the length of the Thames.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Significant activities (continued)

We organised Hertford in Bloom for the Hertford community, and the judging was carried out by one of our gardeners.

We ran the summer scheme for local school and college students over their long summer holiday.

Our gardeners helped to plant up a covid memorial garden at Hertfordshire County Council.

The café won the best community group in the online Love Hertford Awards for our work in supporting everyone throughout the pandemic.

We created a dye garden at the allotments with the aim of growing dye plants which can be used by our gardeners to dye fabrics.

We were the charity for the Standon Calling festival which was back for the first time since the Covid pandemic.

We bought electric lawn mowers and trimmers for the allotment gardening teams. These are lighter to lift into the vehicles, and by charging the batteries with our solar panels, are much more environmentally friendly than the petrol mowers.

We took a coach of gardeners and volunteers to the London Harvest Show at Lambourne End. This was a fabulous event, and our gardeners won several prizes and took part in a range of activities from caving to rock climbing and the tug of war. Our prizes included best vegetable sculpture, best miniature flower arrangement, and best display of seasonal produce.

The Larking About team's castle grounds planting and maintenance continued so that people out on their daily walk could enjoy the gardens.

Special Branch adapted and continued working with the elderly in the community, accessing gardens through side gates and providing company for isolated elderly people.

We held a rounders match at Hartham between the café and allotment teams, followed by a BBQ for everyone involved.

We created a new courtyard garden for a school in Welwyn, and a pond for Morgans school in Hertford.

We made a lovely open cooking area at the allotment site to cook up some of our harvest.

All of our gardeners had the opportunity to go to the forest school for a day, sawing logs and cooking over the fire.

We won a Highly Commended Award from Greater Anglia for our planters at Hertford East station.

Our open allotment was in September just for our gardeners and their families. It was a huge success and very well attended by everyone.

We started a theatre group with Herts Inclusive Theatre, meeting at the Sele Farm Community Centre each Wednesday evening.

The allotment teams made a range of crafts for sale at Christmas time, including clay gnomes and candle holders, along with our usual fabulous reindeer.

We had a stall at the Hertford Castle Christmas market to sell our crafts.

We created and sold over 50 Christmas wreath boxes to the community, using foraged pine cones, teasels and other natural products. We had a very short wreath workshop outdoors at the allotments for people who wanted instructions and made 3 videos for people to watch.

The gardening teams delivered Christmas trees over a 2 week period into the community, and we sold trees and crafts at the Simon Balle school frost fair.

In February 2022 we held our first music night in the café, our first in person fundraising event since Christmas 2019.

Our café staff took part in the filming of a promotional video for Hertfordshire to encourage customers back into local shops and restaurants after the Covid pandemic.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Use of volunteers

Volunteers have assisted in the allotments, café, woodland centre and as trustees. Local tradesmen, Rotary Club, Scouts, photographers all assisted in fundraising, supporting the café and allotments.

Achievements and performance

Charitable achievements

The number of gardeners continues to increase with increased site staffing. We are now fully open on site 5 days per week.

Many elderly people and housing associations have been helped through Special Branch, providing comfort and company during and following the pandemic.

Larking About continues to provide work experience at the Town Council gardens, creating beautiful outdoor spaces for the community to enjoy.

Due to increased cafe sales and the Lloyds mentor role, we have been able to increase the places in the café and have now employ more people with learning disabilities.

We have provided volunteer placements in both the cafe and the allotments for unfunded adults with mental health concerns.

The Rumble Awards were received online by café staff and gardeners.

We received numerous Awards from the Federation of City Farms and Community Gardens for our community garden displays.

We also received Awards from Love Hertford for our community and volunteer work throughout the pandemic.

Fundraising achievements

We received a substantial number of grants, particularly Covid grants, details of which can be found further in this document.

We adapted the events where possible, holding a virtual London marathon, wreath boxes with a video tutorial, and deliveries of Christmas trees.

Investment performance

The Trustees have placed some reserve funds into an interest bearing account at the Triodos bank.

Financial review

During the year the charitable company's income increased from £760,669 in 2021 to £770,648 in 2022, an increase of £9,979. Expenditure increased from £645,272 in 2021 to £680,418 in 2022, an increase of £35,146. Overall Mudlarks recorded a surplus of £90,230 which included a surplus on unrestricted funds of £75,082 and on restricted funds of £15,148.

At the year-end Mudlarks had unrestricted funds to carry forward of £444,087 (2021: £369,005) and restricted funds of £78,366 (2021: £63,218).

We have diversified our charitable incomes with a third coming through the café, a third from local government and the rest from events, donations and fundraising.

THE MUDLARCS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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 rent and staff costs for 6 months. This policy allows for a reduction of income or lack of fundraising success during any particular year whilst allowing the charity to continue its activities at the current level for some months.

As at the year end the target level of reserves were calculated to be £260,000. The actual reserves are in line with this amount. The excess will be used as working capital and contingency funds in the event of needing to replace equipment.

Principal sources of income and how expenditure meets objects

Our principal sources of income are from grants and contracts with Hertfordshire County Council, direct funding, schools, café sales, fundraising, contracts and donations.

Investment policy

All monies are reinvested into the charity.

Risk Review

The Trustees have considered the risks to which the charity is exposed and have established systems for mitigating those risks.

The external risk is funding. The charity's reserves policy has been developed to address any sudden withdrawal of funding and there is a policy to secure funds from a wide range of sources.

Internal risks are minimised by implementing procedures for authorisation for all transactions and projects to ensure continued quality of service for all operational aspects of the charity.

COVID-19

The Trustees considered the impact this had on the affairs of the charitable company, revising operational and financial plans for the year ahead.

The charity will provide continued support to its beneficiaries during and beyond the pandemic. The trustees agreed a sensible spending plan for the year, alongside an updated income strategy which was be monitored regularly, with the flexibility necessary to manage the charity through this period. The trustees remain confident that the charity will be able to deliver significantly against our aims and objects within the resources that will be available.

Plans for future periods

To create new locations in order to help with the waiting list of gardener places.

Widen the Special Branch client base.

Establish the new, larger café in Hertford.

Utilise the cafe for evenings and weekend events.

Increasing the number of café assistants and build links with local businesses.

Open the Woodland Centre 5 days a week to all people, as well as the schools, providing a facility for young adults with more challenging behaviour.

Find land for 2 large polytunnels in order to be able to create placements for more able autistic gardeners, grow vegetables for the cafe throughout the year and thus reduce café food costs.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The Mudlarks Community is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Bullen

Alison Voyle

Stuart Ross

Stephen Wilson

(Appointed 26 July 2021)

Recruitment and appointment of Trustees

Individuals who have either volunteered or shown commitment to Mudlarks over many years are invited to join the Board of Trustees to meet a required skill set on the Board.

The Trustees of the charity live or work in the local area. They are selected due to the skills and level of expertise they can bring to the organisation to help improve its efficiency and effectiveness and are all volunteers.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees attend a Trustee Roles and Responsibilities course run by the CVS.

Administrator supplies literature to guide Trustees.

Attending training courses with other staff and volunteers including basic first aid, manual handling, Makaton, autism awareness. Trustees use the same e learning platform as staff to complete appropriate modules such as equal opportunity and diversity training and Safeguarding adults from abuse.

Organisational structure

Mudlarks has a clearly defined structure allowing users and the local community to participate through the Board of Trustees. This governing body has responsibility for policy and overall management.

The day-to-day running, fundraising and development of the organisation are the responsibilities of the Mudlarks CEO.

Relationship with wider network

We are members of the Social Farms and Gardens network, Thrive, and Herts Social Therapeutic Horticulture Group.

We have a close relationship with the Adult Health and Social Care team in East Herts, the 0-25 SEND team, and all the local schools and colleges.

Relationship with related parties

Mudlarks managing staff attend annual reviews, and day care co-ordination meetings. The CEO gives regular talks to local groups e.g. WI, Rotary Clubs etc.

THE MUDLARCS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees, who are also the directors of The Mudlarks Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 year.

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; 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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' report was approved by the Board of Trustees.



Stuart Ross
Trustee

Dated: 6 September 2022

THE MUDLARKS COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDLARKS COMMUNITY

I report on the financial statements of the charitable company for the year ended 31 March 2022, which are set out on pages 9 to 24.

Respective responsibilities of trustees and examiner

The charitable company's trustees, who are also the directors of The Mudlarks Community for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102);have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Gary Howard FCA

Chartered Accountant
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 9 September 2022

THE MUDLARCS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	3	140,615	-	140,615	232,005
Supporting adults with learning disabilities and mental health issues	4	558,564	69,290	627,854	527,611
Other fundraising activities	5	2,064	-	2,064	887
Investments	6	115	-	115	166
Total income		701,358	69,290	770,648	760,669
<u>Expenditure on:</u>					
Raising funds	7	4,954	-	4,954	6,482
Supporting adults with learning disabilities and mental health issues	8	616,923	58,541	675,464	638,790
Total expenditure		621,877	58,541	680,418	645,272
Net incoming resources before transfers		79,481	10,749	90,230	115,397
Gross transfers between funds		(4,399)	4,399	-	-
Net income for the year/ Net movement in funds		75,082	15,148	90,230	115,397
Fund balances at 1 April 2021		369,005	63,218	432,223	316,826
Fund balances at 31 March 2022		444,087	78,366	522,453	432,223

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE MUDLARCS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	232,005	-	232,005
Supporting adults with learning disabilities and mental health issues	4	444,976	82,635	527,611
Other fundraising activities	5	887	-	887
Investments	6	166	-	166
Total income		678,034	82,635	760,669
<u>Expenditure on:</u>				
Raising funds	7	6,482	-	6,482
Supporting adults with learning disabilities and mental health issues	8	561,981	76,809	638,790
Total expenditure		568,463	76,809	645,272
Net incoming resources before transfers		109,571	5,826	115,397
Gross transfers between funds		(11,594)	11,594	-
Net income for the year/ Net movement in funds		97,977	17,420	115,397
Fund balances at 1 April 2020		271,028	45,798	316,826
Fund balances at 31 March 2021		369,005	63,218	432,223

THE MUDLARCS COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		4,646		11,044
Current assets					
Debtors	12	41,124		34,007	
Cash at bank and in hand		488,850		398,792	
		<u>529,974</u>		<u>432,799</u>	
Creditors: amounts falling due within one year	13	<u>(12,167)</u>		<u>(11,620)</u>	
Net current assets			517,807		421,179
Total assets less current liabilities			<u>522,453</u>		<u>432,223</u>
Income funds					
Restricted funds	15		78,366		63,218
Unrestricted funds			444,087		369,005
			<u>522,453</u>		<u>432,223</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

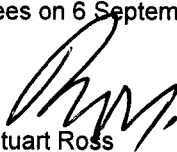
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 6 September 2022

David Bullen
Trustee



Stuart Ross
Trustee



Company Registration No. 06927124

THE MUDLARCS COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	18		89,943		107,991
Investing activities					
Purchase of tangible fixed assets		-		(13,942)	
Interest received		115		166	
Net cash generated from/(used in) investing activities			115		(13,776)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			90,058		94,215
Cash and cash equivalents at beginning of year			398,792		304,577
Cash and cash equivalents at end of year			488,850		398,792

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Mudlarks Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Wellington Street, Hertford, Hertfordshire, SG14 3AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities and related expenditure are recognised when an obligation exists at the Balance Sheet date as a result of a past event, it is more likely than not that a transfer of economic benefits exists and the amount of the obligation can be measured or estimated reliably.

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	over three years
Computers	over three years
Motor vehicles	over three years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	56,432	64,819
Grants receivable for core activities	84,183	167,186
	<u>140,615</u>	<u>232,005</u>
Grants receivable for core activities		
Hertfordshire County Council - Covid Infection Control Grant	9,515	9,570
East Herts Council - Covid Grants	33,500	40,357
Lloyds Bank Foundation for England & Wales	33,334	33,333
Hertfordshire Community Foundation	5,000	30,000
Coronavirus Job Retention Scheme Grant	1,325	44,345
Other	1,509	9,581
	<u>84,183</u>	<u>167,186</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Supporting adults with learning disabilities and mental health issues

	2022 £	2021 £
Commissioned services and schools income	292,147	279,801
Income from services undertaken by beneficiaries	266,417	163,875
Grants for charitable activities	69,290	82,635
Charitable rental income	-	1,300
	<u>627,854</u>	<u>527,611</u>
Analysis by fund		
Unrestricted funds	558,564	444,976
Restricted funds	69,290	82,635
	<u>627,854</u>	<u>527,611</u>
For the year ended 31 March 2021		
Unrestricted funds	444,976	
Restricted funds	82,635	
	<u>527,611</u>	
Grants for charitable activities		
Barbara Ward Childrens Foundation	-	10,000
National Lottery Community Fund	-	33,946
Clothworkers Federation	-	16,200
Graham Rowlandson Foundation	-	20,489
Childwick Trust	15,000	-
The Daniell Trust	4,000	-
Oliver Ford Foundation	10,000	-
The Pixel Fund	10,290	-
Simon Gibson Charitable Trust	5,000	-
Hertfordshire Community Foundation	25,000	-
Other	-	2,000
	<u>69,290</u>	<u>82,635</u>

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Other fundraising activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Fundraising events	2,064	887

6 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	115	166

7 Raising funds

	Unrestricted funds	Total
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Staging fundraising events	2,904	4,856
Marketing	2,050	1,626
Fundraising and publicity	4,954	6,482

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Supporting adults with learning disabilities and mental health issues

	2022 £	2021 £
Staff costs	446,812	386,368
Depreciation	6,397	6,884
Other staff costs	3,725	2,264
Project costs	169,759	136,489
Premises costs	11,041	12,262
Insurance costs	5,453	3,611
Repairs and maintenance costs	6,242	71,282
Office costs	7,357	5,403
Computer costs	4,476	3,183
Motor expenses	10,959	8,284
Legal and professional costs	1,563	1,060
Bank charges and other finance costs	-	100
Governance costs	1,680	1,600
	<u>675,464</u>	<u>638,790</u>

Governance costs include fees to the Independent Examiners for examination services of £1,680 (2021: £1,600). In addition, fees of £570 (2021: £570) for accounting and payroll services were paid to the Independent Examiners.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	41	38
Administration	1	1
	<u>42</u>	<u>39</u>

Employment costs

	2022 £	2021 £
Wages and salaries	420,836	366,114
Social security costs	19,675	14,886
Other pension costs	6,301	5,368
	<u>446,812</u>	<u>386,368</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2021	21,107	10,418	23,075	54,600
At 31 March 2022	<u>21,107</u>	<u>10,418</u>	<u>23,075</u>	<u>54,600</u>
Depreciation and impairment				
At 1 April 2021	13,412	8,819	21,325	43,556
Depreciation charged in the year	3,848	800	1,750	6,398
At 31 March 2022	<u>17,260</u>	<u>9,619</u>	<u>23,075</u>	<u>49,954</u>
Carrying amount				
At 31 March 2022	<u>3,847</u>	<u>799</u>	<u>-</u>	<u>4,646</u>
At 31 March 2021	<u>7,695</u>	<u>1,599</u>	<u>1,750</u>	<u>11,044</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	14,612	14,103
Other debtors	13,375	17,144
Prepayments and accrued income	13,137	2,760
	<u>41,124</u>	<u>34,007</u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	6,213	4,789
Other creditors	233	1,598
Accruals and deferred income	5,721	5,233
	<u>12,167</u>	<u>11,620</u>

14 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,368 (2021: £5,400).

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
Big Lottery Fund/Awards for All	2,000	-	(2,000)	-	-	-	-	-	-	-	-
Childwick Trust	-	-	-	-	-	-	15,000	(2,872)	-	-	12,128
Oliver Ford Foundation	-	-	-	-	-	-	10,000	(7,614)	-	-	2,386
The Daniell Trust	-	-	-	-	-	-	4,000	(7,077)	3,077	-	-
The Pixel Fund	-	-	-	-	-	-	10,290	-	-	-	10,290
Hertfordshire Community Foundation (GCE)	-	-	-	-	-	-	5,000	(80)	-	-	4,920
Hertfordshire Community Foundation (CODA)	-	-	-	-	-	-	20,000	-	-	-	20,000
Graham Rowlandson Foundation	9,002	20,489	(11,846)	-	-	17,645	-	(14,003)	-	-	3,642
Baily Thomas	14,796	-	(21,015)	6,219	-	-	-	-	-	-	-
ICAP	20,000	-	-	-	-	20,000	-	-	-	-	20,000
Simon Gibson Charitable Trust	-	-	-	-	-	-	5,000	-	-	-	5,000
Clothworkers Federation	-	16,200	(16,200)	-	-	-	-	-	-	-	-
Awards for All, National Lottery Community Fund	-	10,000	(1,302)	-	-	8,698	-	(8,698)	-	-	-
National Lottery Community Fund	-	23,946	(21,357)	4,286	-	6,875	-	(8,197)	1,322	-	-
Barbara Ward Children's Foundation	-	10,000	-	-	-	10,000	-	(10,000)	-	-	-
Brickenden Grange Golf Club	-	2,000	(3,089)	1,089	-	-	-	-	-	-	-
	45,798	82,635	(76,809)	11,594	-	63,218	69,290	(58,541)	4,399	-	78,366

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Restricted funds

(Continued)

Big Lottery Fund/Awards for All was a grant for allotment site equipment.

Childwick Trust is funding towards the salary of a Café assistant manager.

Oliver Ford Foundation is funding for the Special Branch project manager's salary.

The Daniell Trust is funding towards salary costs of the Larking About project.

The Pixel Fund is funding for the Forest School Yurt Project.

Hertfordshire Community Foundation (GCE): Grow Cook Eat Grant funds growing food at the allotments for the café.

Hertfordshire Community Foundation (CODA): Community Opportunities & Day Activities Grant is towards the salary of the Café Mentor.

Graham Rowlandson Foundation is funding towards the Special Branch salaries.

Baily Thomas was funding for salary costs.

ICAP is funding for the polytunnel project.

Simon Gibson Charitable Trust is funding for the vegetable box scheme.

Clothworkers Federation was a grant towards the kitchen equipment in the new café.

Awards for All, National Lottery Community Fund was a grant for the salary of one of the allotment site support workers.

National Lottery Community Fund was a relief grant towards the running costs of the café while closed during Covid-19.

Barbara Ward Children's Foundation was a grant towards the salary of the Forest School leader and replacement of the compost toilet.

Brickenden Grange Golf Club was funding towards the purchase of gazebos.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	4,646	-	4,646	11,044	-	11,044
Current assets/ (liabilities)	429,441	88,366	517,807	357,961	63,218	421,179
	<u>434,087</u>	<u>88,366</u>	<u>522,453</u>	<u>369,005</u>	<u>63,218</u>	<u>432,223</u>

17 Operating lease commitments

At the reporting end date the charitable company had outstanding total commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	27,500	38,500
Between two and five years	55,000	82,500
	<u>82,500</u>	<u>121,000</u>

The operating leases represent leases for the café and office premises to third parties.

18 Cash generated from operations

	2022 £	2021 £
Surplus for the year	90,230	115,397
Adjustments for:		
Investment income recognised in statement of financial activities	(115)	(166)
Depreciation and impairment of tangible fixed assets	6,398	6,883
Movements in working capital:		
(Increase) in debtors	(7,117)	(13,202)
Increase/(decrease) in creditors	547	(923)
Cash generated from operations	<u>89,943</u>	<u>107,989</u>

19 Analysis of changes in net funds

The charitable company had no debt during the year.

THE MUDLARKS COMMUNITY

England & Wales - Charity number 1132403

Accounts

Charity Registration No. 1132403

Company Registration No. 06927124 (England and Wales)

THE MUDLARKS COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE MUDLARKS COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Bullen Alison Voyle Stuart Ross Stephen Wilson
Secretary	David Bullen
Managing Director	Victoria Hobson
Charity number	1132403
Company number	06927124
Registered office	40 Wellington Street Hertford Hertfordshire SG14 3AW
Independent examiner	Gary Howard FCA Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE

THE MUDLARKS COMMUNITY

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THE MUDLARCS COMMUNITY

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The charitable company's objects are to relieve the needs of adults with learning difficulties and mental health issues in the Hertfordshire area. The objects are delivered through the provision of a community garden facility providing education, training, therapy and social development; 2 community gardening teams; a café in the heart of the town providing training and employment for adults with learning disabilities; a woodland centre at Panshanger.

Aims of the charity

The aims of Mudlarks are:

- 1 To promote health and wellbeing through offering social and therapeutic horticulture, training and work opportunities to young people and adults with learning disabilities and mental health issues enabling people of all abilities to learn and work together.
- 2 To provide facilities in Hertfordshire including, but not limited to, horticultural sites and a working café for the use by vulnerable young people and adults who have need of such facilities with the object of building confidence and increasing self-worth, reducing isolation and loneliness.
- 3 To develop the social and work related skills of people with learning disabilities and mental health issues through the provision of therapy, training, meaningful work experience and employment opportunities to help integrate people into their community.
- 4 To provide opportunities for volunteers and those seeking work experience at, but not limited to, a café and a horticultural environment.
- 5 To raise awareness of learning disabilities and mental health issues, and help integrate people with learning disabilities into their community through our community-based projects, as well as providing opportunities for local organisations, schools and colleges to access and utilise our facilities.
- 6 To raise awareness of the need to protect and conserve our environment.

Objectives for the year

To consolidate our horticulture provision at 5 days a week, and fill all vacancies in order to be able to provide places for more learning disabled gardeners.

To increase training spaces and customer base at our new cafe in Hertford.

To increase cafe trading in order to fund further learning disabled staff training places and mentor support.

To raise sufficient funds to remain sustainable after the Covid-19 pandemic.

To increase the woodland centre provision.

To provide facilities and support for extremely vulnerable people during the pandemic.

To continue to plant and maintain the public gardens in Hertford, through our Larking About team's work, for the pleasure and benefit of the whole community.

To support the elderly in our community through the work of the Special Branch team of gardeners.

N.B. As the year progressed, it became evident that many of our development objectives would be placed on hold while we provided a service to meet the needs of our learning disabled community during a time of crisis.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Strategies for achieving objectives

The charity addresses its aims by:

- Being aware of the needs of our community and responding directly to these needs.
- Providing training and horticultural therapy in a community allotment for adults with learning disabilities or mental health issues.
- Providing training and employment in the café.
- Involving volunteers on and off site.
- Offering work experience to students and volunteers through our gardening service and café.
- Involving local organisations in projects.
- Providing opportunities for schools and colleges to access our provision.

Introduction to activities

Our horticultural activities have continued to develop and the café is delivering training and work experience to an increasing number of people.

Our target for the year was to benefit a larger group of people in our community. We have achieved this through:

- filling all our allotment site vacancies with learning disabled people;
- involving our gardening teams in a public open spaces through our Larking About work;
- Special Branch is our gardening team providing a service for the elderly who can no longer manage and maintain their own gardens;
- finding a new and bigger location for our cafe in Hertford;
- the café has become busier, with increased takings, thus providing more training places for new learning disabled staff.

Significant activities

The allotment site remained open throughout the pandemic, providing much needed care and support for extremely vulnerable people.

We were the only East Herts day service to remain open throughout the pandemic, and therefore had several new referrals for emergency placements.

Bought gazebos to create safe working areas with small teams working together.

Respite for families provided through the allotment site remaining open.

Many café staff transferred to the allotments while the café was closed under government restrictions.

Rumble Awards for many of the café staff and gardeners, as an online celebration event.

Continued to provide a base for 1 school at our woodland centre.

Ongoing Lloyds funding for the café mentor, supporting the cafe participants both on site and remotely during Covid-19.

Set up WhatsApp and telephone contact groups, and providing support throughout the day, 7 days a week.

Created games and quizzes for people to play at home, interacting with each other.

Set up walking groups when people were allowed to safely meet up.

The café won the best community group in the online Love Hertford Awards for our work in supporting everyone throughout the pandemic.

Adapted the café menu for takeaways, thus ensuring some café income even when closed to customers.

Created displays for the online London Harvest festival, and made a video from site for the event. Won first prize in the miniature garden and community garden display at the online London Harvest Show.

Castle Grounds planting and maintenance continued so that people out on their daily walk could enjoy the gardens.

Special Branch adapted and continued working with the elderly in the community, accessing gardens through side gates and providing company for isolated elderly people through the window.

Created and sold christmas wreath boxes to the community.

Sold christmas trees by delivering over a 2 week period into the community.

Virtual London marathon raised significant funds for Mudlarks.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Public benefit statement

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have regard to the Charity Commission's general guidance on public benefit. Mudlarks is a thriving community allotment and café, based on principles of equal opportunities and environmental awareness. We are open to people of all abilities, encourage the participation of volunteers, and provide opportunities for a marginalised group of people with learning disabilities, mental health issues, and physical disabilities.

Use of volunteers

Volunteers have assisted in the allotments, café, woodland centre and as trustees. Local tradesmen, Rotary Club, Scouts, photographers all assisted in fundraising, supporting the café and allotments.

Achievements and performance

Charitable achievements

Number of gardeners continues to increase with increased site staffing. We are now fully open on site 5 days per week.

Short term gardener placements were created to meet the increased demand during the covid pandemic.

Many elderly people and 2 housing associations have been helped through Special Branch, providing comfort and company during the pandemic.

Larking About continues to provide work experience at the Town Council gardens, creating therapeutic outdoor spaces for the community to enjoy.

Due to increased cafe sales and the Lloyds mentor role, we have been able to increase the places in the café and have now employed more people with learning disabilities.

We have provided volunteer placements in both the cafe and the allotments for unfunded adults with mental health concerns.

Rumble Awards were received online by café staff and gardeners.

Awards from the Federation of City Farms and Community Gardens for our online community garden displays.

Awards from Love Hertford for our community and volunteer work throughout the pandemic.

Fundraising achievements

We received a substantial number of grants, particularly Covid grants, details of which can be found further in this document.

We adapted the events where possible, holding a virtual London marathon, wreath boxes with a video tutorial, and deliveries of Christmas trees.

Investment performance

The trustees have placed some reserve funds into an interest bearing account at the Triodos bank.

Financial review

During the year the charitable company's income increased from £644,412 in 2020 to £760,669 in 2021, an increase of £116,257. Expenditure increased from £556,535 in 2020 to £645,272 in 2021, an increase of £88,737. Overall Mudlarks recorded a surplus of £115,397 which included a surplus on unrestricted funds of £97,977 and on restricted funds of £17,420.

At the year-end Mudlarks had unrestricted funds to carry forward of £369,005 (2020: £271,028) and restricted funds of £63,218 (2020: £45,798).

We have diversified our charitable incomes with a third coming through the café, a third from local government and the rest from events, donations and fundraising.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

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 rent and staff costs for 6 months. This policy allows for a reduction of income or lack of fundraising success during any particular year whilst allowing the charity to continue its activities at the current level for some months.

As at the year end the target level of reserves were calculated to be £260,000. The actual reserves are in line with this amount. The excess will be used as working capital and contingency funds in the event of needing to replace equipment.

Principal sources of income and how expenditure meets objects

Our principal sources of income are from grants and contracts with Hertfordshire County Council, direct funding, schools, café sales, fundraising, contracts and donations.

Investment policy

All monies are reinvested into charity.

Risk Review

The trustees have considered the risks to which the charity is exposed and have established systems for mitigating those risks.

The external risk is funding. The charity's reserves policy has been developed to address any sudden withdrawal of funding and there is a policy to secure funds from a wide range of sources.

Internal risks are minimised by implementing procedures for authorisation for all transactions and projects to ensure continued quality of service for all operational aspects of the charity.

COVID-19

Just before the beginning of this accounting year the Covid-19 pandemic spread throughout the world affecting all aspects of daily life. The Trustees considered the impact this had on the affairs of the charitable company, revising operational and financial plans for the year ahead.

The charity continued to support our beneficiaries both during and beyond the pandemic. The trustees agreed a sensible spending plan for the year, alongside an updated income strategy which was monitored regularly, with the flexibility necessary to manage the charity through this period. The trustees remain confident that the charity will be able to deliver significantly against our aims and objects within the resources that will be available.

Plans for future periods

To create new locations in order to help with the waiting list of gardener places.

Widen the Special Branch client base

Establish the new, larger café in Hertford

Utilise the café for evenings and weekend events

Increasing the number of café assistants and build links with local businesses

Open the woodland centre to all people, as well as the schools, providing a facility for young adults with more challenging behaviour.

Find land for 2 large polytunnels in order to be able to create placements for more able autistic gardeners, grow vegetables for the cafe throughout the year and thus reduce cafe food costs.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The Mudlarks Community is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David Bullen

Alison Voyle

Stuart Ross

Stephen Wilson

(Appointed 26 July 2021)

Recruitment and appointment of trustees

Individuals who have either volunteered or shown commitment to Mudlarks over many years are invited to join the Board of Trustees to meet a required skill set on the Board.

The trustees of the charity live or work in the local area. They are selected due to the skills and level of expertise they can bring to the organisation to help improve its efficiency and effectiveness and are all volunteers.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Induction and training of trustees

New trustees attend a Trustee Roles and Responsibilities course run by the CVS.

The Managing Director supplies literature to guide trustees.

Attending training courses with other staff and volunteers including basic first aid, manual handling, Makaton, autism awareness. Trustees use the same e learning platform as staff to complete appropriate modules such as equal opportunity and diversity training and Safeguarding adults from abuse.

Organisational structure

Mudlarks has a clearly defined structure allowing users and the local community to participate through the Board of Trustees. This governing body has responsibility for policy and overall management.

The day-to-day running, fundraising and development of the organisation are the responsibilities of the Mudlarks Managing Director.

Relationship with wider network

We are members of the Social Farms and Gardens network, Thrive, and Herts Social Therapeutic Horticulture Group.

We have a close relationship with the Adult Health and Social Care team in East Herts, the 0-25 SEND team, and all the local schools and colleges. We are part of the BBO partnership across Hertfordshire and we co-ordinate the East Herts Learning Disability Forum meetings.

Relationship with related parties

Mudlarks managing staff attend annual reviews, and day care co-ordination meetings. The managing director gives regular talks to local groups e.g. WI, Rotary Clubs etc.

THE MUDLARKS COMMUNITY

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities

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

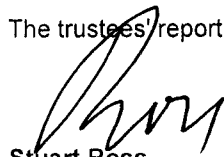
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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' report was approved by the Board of Trustees.



Stuart Ross

Trustee

Dated: 30 November 2021

THE MUDLARCS COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE MUDLARCS COMMUNITY

I report on the financial statements of the charitable company for the year ended 31 March 2021, which are set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

The charitable company's trustees, who are also the directors of The Mudlarks Community for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102);have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Gary Howard FCA

Chartered Accountant
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 3 December 2021

THE MUDLARCS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	232,005	-	232,005	93,138
Supporting adults with learning disabilities and mental health issues	4	444,976	82,635	527,611	534,594
Other fundraising activities	5	887	-	887	16,433
Investments	6	166	-	166	247
Total income		678,034	82,635	760,669	644,412
Expenditure on:					
Raising funds	7	6,482	-	6,482	12,131
Supporting adults with learning disabilities and mental health issues	8	561,981	76,809	638,790	544,404
Total resources expended		568,463	76,809	645,272	556,535
Net incoming resources before transfers		109,571	5,826	115,397	87,877
Gross transfers between funds		(11,594)	11,594	-	-
Net income for the year/ Net movement in funds		97,977	17,420	115,397	87,877
Fund balances at 1 April 2020		271,028	45,798	316,826	228,949
Fund balances at 31 March 2021		369,005	63,218	432,223	316,826

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE MUDLARKS COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	77,310	15,828	93,138
Supporting adults with learning disabilities and mental health issues	4	419,380	115,214	534,594
Other fundraising activities	5	16,433	-	16,433
Investments	6	247	-	247
Total income		513,370	131,042	644,412
<u>Expenditure on:</u>				
Raising funds	7	12,131	-	12,131
Supporting adults with learning disabilities and mental health issues	8	449,395	95,009	544,404
Total resources expended		461,526	95,009	556,535
Net incoming resources before transfers		51,844	36,033	87,877
Gross transfers between funds		2,352	(2,352)	-
Net income for the year/ Net movement in funds		54,196	33,681	87,877
Fund balances at 1 April 2019		216,832	12,117	228,949
Fund balances at 31 March 2020		271,028	45,798	316,826

THE MUDLARKS COMMUNITY

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		11,044		3,987
Current assets					
Debtors	12	34,007		20,805	
Cash at bank and in hand		398,792		304,577	
		<u>432,799</u>		<u>325,382</u>	
Creditors: amounts falling due within one year	13	<u>(11,620)</u>		<u>(12,543)</u>	
Net current assets			421,179		312,839
Total assets less current liabilities			<u>432,223</u>		<u>316,826</u>
Income funds					
Restricted funds	15		63,218		45,798
Unrestricted funds			369,005		271,028
			<u>432,223</u>		<u>316,826</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30 November 2021

David Buller
Trustee



Stuart Ross
Trustee



Company Registration No. 06927124

THE MUDLARKS COMMUNITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	18		107,991		117,375
Investing activities					
Purchase of tangible fixed assets		(13,942)		(5,250)	
Interest received		166		247	
Net cash used in investing activities			(13,776)		(5,003)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			94,215		112,372
Cash and cash equivalents at beginning of year			304,577		192,205
Cash and cash equivalents at end of year			398,792		304,577

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Mudlarks Community is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Wellington Street, Hertford, Hertfordshire, SG14 3AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, despite the ongoing and potential effects of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements and no adjustments to the results or the carrying values declared in these financial statements are required, and none have been made.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Liabilities and related expenditure are recognised when an obligation exists at the Balance Sheet date as a result of a past event, it is more likely than not that a transfer of economic benefits exists and the amount of the obligation can be measured or estimated reliably.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	over three years
Computers	over three years
Motor vehicles	over three years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021 £	2020 £	2020 £	2020 £
Donations and gifts	64,819	35,969	-	35,969
Grants receivable for core activities	167,186	41,341	15,828	57,169
	<u>232,005</u>	<u>77,310</u>	<u>15,828</u>	<u>93,138</u>
Grants receivable for core activities				
Hertfordshire County Council - Covid Infection Control Grant	9,570	-	-	-
East Herts Council - Covid Business Relief	25,000	-	-	-
East Herts Council - Covid Local Restrictions Support Grant	15,357	-	-	-
Lloyds Bank Foundation for England & Wales	33,333	33,333	-	33,333
Coronavirus Job Retention Scheme Grant	44,345	-	-	-
Hertfordshire Community Foundation	30,000	-	-	-
Other	9,581	8,008	15,828	23,836
	<u>167,186</u>	<u>41,341</u>	<u>15,828</u>	<u>57,169</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Supporting adults with learning disabilities and mental health issues

	2021 £	2020 £
Commissioned services and schools income	279,801	260,155
Income from services undertaken by beneficiaries	163,875	158,925
Grants for charitable activities	82,635	115,214
Charitable rental income	1,300	300
	<u>527,611</u>	<u>534,594</u>
Analysis by fund		
Unrestricted funds	444,976	419,380
Restricted funds	82,635	115,214
	<u>527,611</u>	<u>534,594</u>
For the year ended 31 March 2020		
Unrestricted funds	419,380	
Restricted funds	115,214	
	<u>534,594</u>	
Grants for charitable activities		
Barbara Ward Childrens Foundation	10,000	-
National Lottery Community Fund	33,946	-
Clothworkers Federation	16,200	-
Graham Rowlandson Foundation	20,489	20,344
Baily Thomas	-	20,000
ICAP	-	20,000
Henry Smith Charity	-	28,700
Awards for All	-	10,000
Brickenden Grange Golf Club	2,000	-
Hertfordshire County Council	-	16,170
	<u>82,635</u>	<u>115,214</u>

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other fundraising activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	887	16,433

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	166	247

7 Raising funds

	Unrestricted funds	Total
	2021	2020
	£	£
Fundraising and publicity		
Staging fundraising events	4,856	10,854
Marketing	1,626	1,277
Fundraising and publicity	6,482	12,131
	6,482	12,131

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Supporting adults with learning disabilities and mental health issues

	2021 £	2020 £
Staff costs	386,368	373,840
Depreciation	6,884	5,703
Other staff costs	2,264	1,729
Project costs	116,654	85,201
Premises costs	32,097	32,736
Insurance costs	3,611	5,291
Repairs and maintenance costs	71,282	21,898
Office costs	5,403	6,679
Computer costs	3,183	1,988
Motor expenses	8,284	7,103
Legal and professional costs	1,060	636
Bank charges and other finance costs	100	-
	<u>637,190</u>	<u>542,804</u>
Governance costs	1,600	1,600
	<u>638,790</u>	<u>544,404</u>

Governance costs include fees to the Independent Examiners for examination services of £1,600 (2020: £1,600). In addition, fees of £570 (2020: £540) for accounting and payroll services were paid to the Independent Examiners.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Charitable activities	38	34
Administration	1	1
	<u>39</u>	<u>35</u>

Employment costs

	2021 £	2020 £
Wages and salaries	366,114	352,373
Social security costs	14,886	16,067
Other pension costs	5,368	5,400
	<u>386,368</u>	<u>373,840</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2020	9,564	8,019	23,075	40,658
Additions	11,543	2,399	-	13,942
At 31 March 2021	<u>21,107</u>	<u>10,418</u>	<u>23,075</u>	<u>54,600</u>
Depreciation and impairment				
At 1 April 2020	9,564	7,532	19,575	36,671
Depreciation charged in the year	3,848	1,287	1,750	6,885
At 31 March 2021	<u>13,412</u>	<u>8,819</u>	<u>21,325</u>	<u>43,556</u>
Carrying amount				
At 31 March 2021	<u>7,695</u>	<u>1,599</u>	<u>1,750</u>	<u>11,044</u>
At 31 March 2020	<u>-</u>	<u>487</u>	<u>3,500</u>	<u>3,987</u>

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	14,103	13,936
Other debtors	17,144	6,500
Prepayments and accrued income	2,760	369
	<u>34,007</u>	<u>20,805</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	4,789	4,474
Other creditors	1,598	4,649
Accruals and deferred income	5,233	3,420
	<u>11,620</u>	<u>12,543</u>

14 Retirement benefit schemes

Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,368 (2020: £5,400).

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Big Lottery Fund/Awards for All	-	10,000	(8,000)	-	2,000	-	(2,000)	-	-	-
Building Better Opportunities Fund	2,047	16,170	(14,853)	(3,364)	-	-	-	-	-	-
Tesco Bags of Help	-	1,080	(1,080)	-	-	-	-	-	-	-
Summer Scheme	-	1,250	(1,250)	-	-	-	-	-	-	-
The Henry Smith Charity	-	28,700	(29,712)	1,012	-	-	-	-	-	-
Graham Rowlandson Foundation	10,070	20,344	(21,412)	-	9,002	20,489	(11,846)	-	-	17,645
Baily Thomas	-	20,000	(5,204)	-	14,796	-	(21,015)	6,219	-	-
ICAP	-	20,000	-	-	20,000	-	-	-	-	20,000
Clothworkers Federation	-	-	-	-	-	16,200	(16,200)	-	-	-
Awards for All, National Lottery Community Fund	-	-	-	-	-	10,000	(1,302)	-	-	8,698
National Lottery Community Fund	-	-	-	-	-	23,946	(21,357)	4,286	-	6,875
Eastern Counties Education Trust	-	7,500	(7,500)	-	-	-	-	-	-	-
Barbara Ward Children's Foundation	-	-	-	-	-	10,000	-	-	-	10,000
Brickenden Grange Golf Club	-	-	-	-	-	2,000	(3,089)	1,089	-	-
Other funds	-	5,998	(5,998)	-	-	-	-	-	-	-
	12,117	131,042	(95,009)	(2,352)	45,798	82,635	(76,809)	11,594		63,218

THE MUDLARCS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds	(Continued)
Big Lottery Fund/Awards for All is a grant for allotment site equipment.	
Building Better Opportunities is a project funded by the Big Lottery Community Fund and the European Social Fund and run in conjunction with Hertfordshire County Council to support adults who are hardest to reach in the community. Through mentors, people are encouraged to engage with their communities and join in engagement activities, leading to future work and volunteering.	
Tesco Bags of Help is to enable Larking About to restore the gardens at Hertford Castle.	
The Henry Smith Charity is funding to employ the Mudlarks Café Baker and provide training and work experience to adults with learning difficulties and mental health issues.	
Graham Rowlandson Foundation is grant funding towards salary costs of the Special Branch project leader.	
Clothworkers Federation is a grant towards the kitchen equipment in the new café.	
Awards for All, National Lottery Community Fund is a grant for the salary of one of the allotment site support workers.	
National Lottery Community Fund is a relief grant towards the running costs of the café while closed during Covid-19.	
Eastern Counties Education Trust towards the salary of the Forest School leader.	
Barbara Ward Children's Foundation is a grant towards the salary of the Forest School leader and replacement of the compost toilet.	
Brickenden Grange Golf Club was funding towards the purchase of gazebos.	

THE MUDLARKS COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

16 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	11,044	-	11,044	3,987	-	3,987
Current assets/ (liabilities)	357,961	63,218	421,179	267,041	45,798	312,839
	<u>369,005</u>	<u>63,218</u>	<u>432,223</u>	<u>271,028</u>	<u>45,798</u>	<u>316,826</u>

17 Operating lease commitments

At the reporting end date the charitable company had outstanding total commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	38,500	26,000
Between two and five years	110,000	11,000
	<u>148,500</u>	<u>37,000</u>

The operating leases represent leases for the café and office premises to third parties.

18 Cash generated from operations

	2021 £	2020 £
Surplus for the year	115,397	87,877
Adjustments for:		
Investment income recognised in statement of financial activities	(166)	(247)
Depreciation and impairment of tangible fixed assets	6,885	5,702
Movements in working capital:		
(Increase)/decrease in debtors	(13,202)	24,493
(Decrease) in creditors	(923)	(452)
Cash generated from operations	<u>107,991</u>	<u>117,373</u>

19 Analysis of changes in net funds

The charitable company had no debt during the year.