

# **DIG IT COMMUNITY ALLOTMENT**

Charity Number 1157047

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2021**



***Community  
Accounts Service***

# **DIG IT COMMUNITY ALLOTMENT**

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**FOR THE PERIOD ENDED 30 NOVEMBER 2021**

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## DIG IT COMMUNITY ALLOTMENT

### LEGAL AND ADMIN FOR THE PERIOD ENDED 30 NOVEMBER 2021

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Charity number	1157047
Trustees	Lee Huggins Helen Payne Rebecca Odegaard Tessa Horner
Registered address	8 Little Larchmount Saffron Walden Essex CB11 4EF
Bank	The Co-operative Bank
Independent examiners	Community360 Winsleys House High Street Colchester CO1 1UG

# DIG IT COMMUNITY ALLOTMENT

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 NOVEMBER 2021

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I report on the accounts of Dig It Community Allotment for the year ended 30 November 2021 which are set out on pages three to six.

### **Respective responsibilities of trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or

I 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 accounts to be reached.

Shelley-Marie Rudling FMAAT MIP AATQB for and on behalf of:  
Community360, Winsley's House  
High Street, Colchester, Essex

Date 29th September  
2022



# DIG IT COMMUNITY ALLOTMENT

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 30 NOVEMBER 2021

	Note	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
<b>Receipts</b>					
Donations		406	-	406	1,492
Grants	3	-	9,959	9,959	10,544
<b>Total receipts</b>		<b>406</b>	<b>9,959</b>	<b>10,365</b>	<b>12,036</b>
<b>Payments</b>					
Administration Costs		385	-	385	190
Sundries		418	304	722	54
Self employed		-	9,173	9,173	5,718
Rent of Allotments		62	-	62	60
Allotment Expenses		-	1,565	1,565	1,034
Insurance		131	-	131	142
Project fees		-	1,611	1,611	663
Professional Fees		100	-	100	100
<b>Total payments</b>		<b>1,096</b>	<b>12,653</b>	<b>13,749</b>	<b>7,961</b>
<b>Net of Receipts /(Payments)</b>		<b>(690)</b>	<b>(2,694)</b>	<b>(3,384)</b>	<b>4,075</b>
<b>Cash funds as at 30 November 2020</b>		<b>(1,716)</b>	<b>6,343</b>	<b>4,627</b>	<b>552</b>
<b>Cash funds as at 30 November 2021</b>		<b>(2,406)</b>	<b>3,649</b>	<b>1,243</b>	<b>4,627</b>


Notes on pages 5 and 6 form part of these accounts

# DIG IT COMMUNITY ALLOTMENT

## STATEMENT OF ASSET AND LIABILITIES AS AT 30 NOVEMBER 2021

	Notes	2021 £	2020 £
<b><u>Monetary Assets</u></b>			
Cash at Bank & In Hand	5	<u>1,243</u>	<u>4,627</u>
		<b><u>1,243</u></b>	<b><u>4,627</u></b>
<b><u>Represented by Funds</u></b>			
Restricted funds		3,649	6,343
Unrestricted General Fund		<u>(2,406)</u>	<u>(1,716)</u>
		<b><u>1,243</u></b>	<b><u>4,627</u></b>
<b><u>Non Monetary Assets and Liabilities</u></b>			
Fixed Assets			
Plant & Equipment	4	<u>109</u>	<u>146</u>
		109	146
Current Assets			
Prepayment (Insurance)		<u>24</u>	<u>24</u>
		24	24
Creditors due within one year			
Accountancy Fee	7	<u>100</u>	<u>100</u>
		100	100
<b>Total Assets Less Liabilities</b>		<b><u>33</u></b>	<b><u>70</u></b>

These accounts were approved by the Trustees and signed on their behalf by :

Signed: 

Date: 29th September 2022

T Horner

# DIG IT COMMUNITY ALLOTMENT

## NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30TH NOVEMBER 2021

1. These accounts are prepared on a receipts and payments basis, following best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2019) issued in October 2005, with all revenue and expenses shown on a cash basis. Non-monetary Assets and Liabilities are shown as actual values at the end of the year.

2. Plant and Equipment is to be depreciated at the rate of 25% on a reducing balance basis.

3. Income	Unrestricted £	Restricted £	2021 £	2020 £
Uttlesford Wellbeing	-	6,000	6,000	4,968
National lottery	-	2,500	2,500	-
Cllr Freeman	-	361	361	-
Summer house	-	475	475	-
Mencap	-	588	588	-
Earth Oven Build	-	35	35	770
Essex Community Foundation	-	-	-	4,806
	-	<b>9,959</b>	<b>9,959</b>	<b>10,544</b>

### 4. Tangible Fixed Assets

#### Plant & Equipment

#### Cost of Valuation

As at 1st December 2020

1,226

Additions

-

**As at 30th November 2021**

**1,226**

#### Depreciation

As at 1st December 2020

1,081

Charge for the year

36

**As at 30th November 2021**

**1,117**

#### Net book value

**As at 30th November 2021**

**109**

**As at 30th November 2020**

**146**

### 5. Cash funds

2021

2020

The Co Operative Bank

1,243

4,627

**1,243**

**4,627**

## DIG IT COMMUNITY ALLOTMENT

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2021

6. Debtors	2021 £	2020 £
Prepayment (Insurance)	24	24
	<u>24</u>	<u>24</u>

7. Creditors	2021 £	2020 £
Accountancy Fee	100	100
	<u>100</u>	<u>100</u>

### 8. Funds Analysis

	Balance at 01/12/2020 £	Income resources £	Outgoing resources £	Balance at 30/11/2021 £
<b>Unrestricted</b>	(1,716)	406	(1,096)	(2,406)
	<u>(1,716)</u>	<u>406</u>	<u>(1,096)</u>	<u>(2,406)</u>

	Balance at 30/11/2020 £	Income resources £	Outgoing resources £	Balance at 30/11/2021 £
<b>Restricted</b>				
Co-op Community Fund	375	-	(375)	-
Local Services fund	1,813	-	-	1,813
Rotary Club Saffron Walden	-	475	-	475
Uttlesford District Council		6,000	(5,047)	953
National lottery		2,500	(2,500)	-
Cllr Freeman	-	361	(361)	-
Mencap		588	(588)	-
Stansted passenger fund	232	-	-	232
Earth Oven Build	107	35	-	142
Essex County Council	3,817	-	(3,782)	35
Community Chest				-
	<u>6,343</u>	<u>9,959</u>	<u>(12,653)</u>	<u>3,649</u>

<b>Total Funds</b>	<u>4,627</u>	<u>10,365</u>	<u>(13,749)</u>	<u>1,243</u>
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