

DIG IT COMMUNITY ALLOTMENT

Charity Number 1157047

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2022



*Community
Accounts Service*

DIG IT COMMUNITY ALLOTMENT

CONTENTS FOR THE PERIOD ENDED 30 NOVEMBER 2022

	Page
Legal and Admin	1
Trustees Annual Report	2-5
Independent Examiner's Report	6
Receipts and Payments Account	7
Statement of Assets & Liabilities	8
Notes to the financial statements	9-10

DIG IT COMMUNITY ALLOTMENT

LEGAL AND ADMIN FOR THE PERIOD ENDED 30 NOVEMBER 2022

Charity number	1157047
Trustees	Lee Huggins Helen Payne Rebecca Odegaard Tessa Horner Sean Manchip
Registered address	1 Audley End Audley End Saffron Walden Essex CB11 4JB
Bank	The Co-operative Bank
Independent examiners	Community360 Winsleys House High Street Colchester CO1 1UG

DIG IT COMMUNITY ALLOTMENT

TRUSTEES ANNUAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st of November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities Commission, UK Government. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

OVERVIEW

Dig It Community Allotment (Charity No.1157047) has been a registered charity in Saffron Walden since 2014. Dig It encourages activity, healthy lifestyles and peer support. We offer a significant contribution to prevention and early intervention for those in a majority of the health and wellbeing priority categories. Our work promotes self-care in a variety of ways, offering support and advice according to need. Many of our disadvantaged volunteers gain in life satisfaction, health, confidence and self-worth through participation.

We have established a wide network of partners and referral sources over many years of working closely with other local organisations. Dig It has grown significantly over the last five years. As of the date of this report, we were delivering three established sessions per week.

At our sessions volunteers grow produce and knowledge on how vegetables, herbs and fruits can be introduced into healthy meals they can cook at home. We work on developing new growing techniques within our site, greenhouse and polytunnel. Volunteers learn how to propagate seeds right through to harvesting what is grown. We have been developing composting areas to make the site more sustainable while educating volunteers on the huge benefits soil can have on wellbeing.

Dig It are continuously developing accessibility at the allotment to provide wheelchair access throughout the site, greenhouse and summerhouse. Raised planters and tools that cater to all abilities are also now a permanent fixture. Our volunteers have various learning, mental and physical disabilities as well as other barriers to inclusion. This fantastic outdoor space offers a calm, inclusive and social setting which in turn will reduce isolation and promote community cohesion.

OBJECTIVES AND ACTIVITIES FUNDING

Funding comes from a variety of sources including formal grants, donations, and general fundraising activities. In 2022 total funds of £26,253 were received, £24,659 represented restricted funds and a further £1,594 in un-restricted income.

ACHIEVEMENT AND PERFORMANCE

Charitable activities, Grants and Donations received by Dig It Community Allotment support the following programmes:

DIG IT COMMUNITY ALLOTMENT

TRUSTEES ANNUAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2022

1. Open to All

On Monday's & Friday's we run open to all sessions, available to anyone within our community. Individuals attend on their own or alongside their children or carers to take part in activities on site.

2. Mencap Dig It Group

Our Mencap Dig-It Club meets every Wednesday morning at the plot, where Mencap adults with learning disabilities learn all about growing their own food. Members are supported by a sessional worker from Dig It and the Saffron Walden Mencap Society team. There is a regular group in attendance including service users from the ECL in Saffron Walden. Each week, the group take some produce back to the centre for cooking club the following day. Other members are encouraged to take some produce home.

3. Café Cornell "Plot to Plate" in collaboration with Enterprise East Group

Dig It has hosts participants from Enterprise East Group with supporting volunteers to deliver groups focused on the joint "Plot to Plate" project, to learn how to plant, tend, harvest and maintain the fruit and vegetable plots across all four seasons. Once the produce is ready, it is brought to the community café where the chefs teach participants how to prepare and cook tasty and nutritious meals, from the fruits of their labours.

4. Art @ the Allotment

The sessions enabled creative expression, skill learning, and allowed for socialising over a fun, relaxing activity whilst providing people with an introduction to Dig It.

FINANCIAL REVIEW

Principal funding sources

In 2022 Dig It Community Allotment received a total income of £26,253, a significant increase from £10,365 compared to 2021 (£15,888). This increase was impacted hugely by our largest applications made to Awards for All and Essex Community Foundation for staff costs. A new "Art at the Allotment" project funded by Rainbow Services and donations from Saffron Walden Mencap Society towards their Wednesday sessions.

We would like to thank all these funders who have supported projects and activities during the year, also including Uttlesford District Council, Tesco and Cllr Light, whose generous support we value highly, as well as the generosity of the many individuals who support our work both financially and by volunteering.

Investment policy and objectives

Monies not immediately required for the objectives of Dig It are held in a deposit account, in line with the investment policy. The charity does not have any other investments.

Reserves policy

The trustees have set a level equivalent to 2 months of operating costs for the organisation as a desired level of reserve. This fund is a contingency in the event of a sudden reduction in

DIG IT COMMUNITY ALLOTMENT

TRUSTEES ANNUAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2022

income, in order to protect the future operation of the organisation from the effects of any unforeseen variations in its income and expenditure. It also provides a cash flow for grants and contracts that are paid in arrears.

The trustees have designated reserves where there are planned commitments that cannot be met by anticipated future income alone. These reserves at Dig It Community Allotment relate to the organisation's responsibilities as an employer to hold sufficient funds to provide proper notice and in the event of closure. This also allows us to prepare service users for a changes in delivery and refer to alternative organisations where appropriate upon closure.

The reserves policy and the levels of reserves required are reviewed yearly as part of the annual budgetary process. Within the accounts, the amounts of reserves are specified in a table as follows:

Unrestricted Funds represented by:	Desired Reserves	Balance as at 31st November 2022	Description of Funds
Salaries Reserve	£3,240	£1,594	Two months salaries

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Constitution document.

Charity constitution

Dig It Community Allotment is Charitable incorporated organisation (CIO)registered with the Charity Commission, registration number 1157047.

Recruitment and appointment of new trustees

The Board assesses its skills base on a regular basis and fills identified gaps by advertising and recruiting new Trustees. Trustees are chosen for their complementary skills, breadth of experience and contribution to the charity in a range of ways. The minimum number of Trustees is three.

New Trustees meet with Helen Payne(Chair) and Laura Thompson-Harper (Project Manager) as part of an induction process. A strategic planning and review day is held annually by the Board, to review the strategy and consider key issues emerging.

Organisational structure

The Board of Trustees meets quarterly and is responsible for the strategic direction and policy

DIG IT COMMUNITY ALLOTMENT

TRUSTEES ANNUAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2022

of the charity. Responsibility for the day to day running of the charity and delivery of activities is delegated to the Project Manager.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have reviewed the major strategic, business and operational risks, which the charity faces at this stage of its development and have identified key risks. Actions to address key risk areas have been agreed and progress is reviewed regularly. In addition, strong financial controls are in place to mitigate the risk of financial losses due to theft or fraud, and these controls are regularly reviewed. The charity also has in place a Safeguarding Policy which applies to all staff and trustees, volunteers or consultants working on behalf of Dig It Community Allotment.

Objectives and activities

The charity's' objects are, for the public benefit, throughout Uttlesford and surrounding areas:

- A. Education/training
- B. The Advancement Of Health Or Saving Of Lives
- C. Environment/conservation/heritage
- D. Economic/community Development/employment

How do we do this?

- To teach volunteers of all ages how to grow organic food and the benefits of organic local food productions.
- To provide opportunities for local people who are unemployed or economically inactive to gain gardening and job skills and build their confidence to enable them to re-enter the job market.
- To promote careers in environmentally sustainable sectors by providing volunteering experience and education.
- To promote social gardening activities for all members of the community especially including those with a mental or physical disability as we particularly recognise the benefits of community gardening to these groups.
- To provide gardening education and play activities to children and young people.
- To promote and encourage community spirit through gardening.
- To work with other local organisations

Approved by order of the board of trustees on18/09/2023.....and signed on its behalf by



Helen Payne, Chair of Trustees

DIG IT COMMUNITY ALLOTMENT

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 NOVEMBER 2022

I report on the accounts of Dig It Community Allotment for the year ended 30 November 2022 which are set out on pages seven to ten.

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.

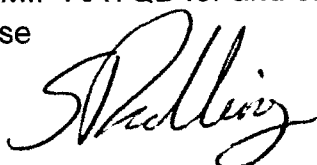
Independent examiner's statement

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 18/09/2023

DIG IT COMMUNITY ALLOTMENT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 30 NOVEMBER 2022

	Note	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Receipts					
Donations		594	-	594	406
Grants	3	1,000	24,659	25,659	9,959
Total receipts		1,594	24,659	26,253	10,365
Payments					
Administration costs		853	50	903	385
Sundries		8	666	674	722
Self employed		-	19,194	19,194	9,173
Rent of allotments		65	-	65	62
Allotment expenses		497	1,285	1,782	1,565
Insurance		131	-	131	131
Project fees		576	486	1,062	1,611
Professional fees		100	-	100	100
Total payments		2,230	21,681	23,911	13,749
Net of Receipts /(Payments)		(636)	2,978	2,342	(3,384)
Cash funds as at 30 November 2021		(2,406)	3,649	1,243	4,627
Cash funds as at 30 November 2022		(3,042)	6,627	3,585	1,243

Notes on pages 9 and 10 form part of these accounts

DIG IT COMMUNITY ALLOTMENT

STATEMENT OF ASSET AND LIABILITIES AS AT 30 NOVEMBER 2022

	Notes	2022 £	2021 £
<u>Monetary Assets</u>			
Cash at Bank & In Hand	5	3,585	1,243
		<u>3,585</u>	<u>1,243</u>
<u>Represented by Funds</u>			
Restricted funds		6,627	3,649
Unrestricted General Fund		(3,042)	(2,406)
		<u>3,585</u>	<u>1,243</u>
<u>Non Monetary Assets and Liabilities</u>			
Fixed Assets			
Plant & Equipment	4	82	109
		<u>82</u>	<u>109</u>
Current Assets			
Prepayment (Insurance)		22	24
		<u>22</u>	<u>24</u>
Creditors due within one year			
Accountancy Fee	7	224	100
		<u>224</u>	<u>100</u>
Total Assets Less Liabilities		<u>(120)</u>	<u>33</u>

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

Signed:



Date:

18/09/2023

T Horner

DIG IT COMMUNITY ALLOTMENT

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30TH NOVEMBER 2022

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	2022	2021
	£	£	£	£
Grants	1,000	24,659	25,659	9,959
	<u>1,000</u>	<u>24,659</u>	<u>25,659</u>	<u>9,959</u>

4. Tangible Fixed Assets

Plant & Equipment

Cost of Valuation

As at 1st December 2021

1,226

Additions

-

As at 30th November 2022

1,226

Depreciation

As at 1st December 2021

1,117

Charge for the year

27

As at 30th November 2022

1,144

Net book value

As at 30th November 2022

82

As at 30th November 2021

110

5. Cash funds

2022

2021

The Co Operative Bank

3,585

1,243

3,585

1,243

DIG IT COMMUNITY ALLOTMENT

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2022

6. Debtors

	2022 £	2021 £
Prepayment (Insurance)	22	24
	22	24

7. Creditors

	2022 £	2021 £
Accountancy Fee	224	100
	224	100

8. Funds Analysis

	Balance at 01/12/2021 £	Income resources £	Outgoing resources £	Balance at 30/11/2022 £
Unrestricted	(2,406)	1,594	(2,230)	(3,042)
	(2,406)	1,594	(2,230)	(3,042)

	Balance at 30/11/2021 £	Income resources £	Outgoing resources £	Balance at 30/11/2022 £
Restricted				
Rainbow services	-	3,160	(3,107)	53
Local Services fund	1,813	-	(1,090)	723
Rotary Club Saffron Walden	475	-	-	475
Uttlesford District Council	953	2,500	(2,500)	953
Tesco	-	1,000	(1,000)	-
Cllr Light	-	250	(250)	-
Awards for all	-	8,024	(8,024)	-
Essex Community Foundation	-	6,336	(1,912)	4,424
SWMS	-	3,389	(3,389)	-
Stansted passenger fund	232	-	(232)	-
Earth Oven Build	142	-	(142)	-
Essex County Council	35	-	(35)	-
Community Chest	-	-	-	-
	3,649	24,659	(21,681)	6,627
Total Funds	1,243	26,253	(23,911)	3,585