

DIG IT COMMUNITY ALLOTMENT

Charity Number 1157047

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH NOVEMBER 2023



***Community
Accounts Service***

DIG IT COMMUNITY ALLOTMENT

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DIG IT COMMUNITY ALLOTMENT

LEGAL AND ADMIN FOR THE PERIOD ENDED 30 NOVEMBER 2023

Charity number	1157047
Trustees	Lee Huggins Helen Payne Rebecca Odegard 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 2023

The trustees present their report with the financial statements of the charity for the year ended 31st of November 2023. 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. As of the date of this report, we were delivering four 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 2023 total funds of £40,069 were received, £36,540 represented restricted funds and a further £3,529 in un-restricted income.

2023 was a challenging year for Dig It financially, two of our major funders changed their priorities and we faced uncertainty in the future of our projects. The trustees and management team worked hard to diversify our funding streams, re-strategise and develop a long term plan for fundraising at Dig It. Three of our sessions continued to run, with 2 sessions paused while we secured more funds. Of these two sessions we were able to re-launch one in September 2024. Special thanks to UCAN, Saffron Walden Mencap Society, Dig It Staff & Service Users for your support during this uncertain time.

DIG IT COMMUNITY ALLOTMENT

TRUSTEES ANNUAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2023

We would also like to extend our gratitude to Hexagon Consulting, Essex Community Foundation, Saffron Walden Rotary and UCAN for providing us with the funds that got us through this challenging period as we gained more stable income revenues for 2024.

ACHIEVEMENT AND PERFORMANCE

1. Open to All

Two days per week 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. Growability – Dig It & Saffron Walden Mencap Society

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. 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.

FINANCIAL REVIEW

Principal funding sources

In 2023 Dig It Community Allotment received a total income of £40,069, a significant increase from £26,253 compared to 2022 (£13,816) and highlighting positive growth of the charity. This increase was impacted hugely by our largest applications made to UKSPF, Uttlesford District Council, Awards for All and Essex Community Foundation for project, capital and staff costs. We also developed new relationships with funders such as the Local Giving Fund, Saffron Walden Rotary, UCAN Community Chest, Saffron Walden Round Table & the Co-op Community Fund – these funders offered especially important support from June 2023 when Dig It faced some challenges financially.

As a result, Dig It spent a lot of 2023 diversifying our funding streams, this has included the creation of a Give As You Live donation page that raised £395 in 2023 through donations from individuals supporting our charity. As a charity, we have also increased Corporate Donations & support from Hexagon Consulting and LPA Group. LPA Group have selected us as their Charity of the Year 2023/2024. Dig It were also supported by The Co-operative Linton, Astrazeneca & Manchester Airport Group who all offered their skills and time on corporate volunteer days at our site.

Saffron Walden Mencap Society and Enterprise East Group also now pay monthly donations towards the closed sessions we deliver for their service user groups on a weekly basis to cover use of the site, tools, materials, refreshments, venue, staffing and management costs.

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TRUSTEES ANNUAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2023

We would like to thank all who have donated and supported Dig It projects and activities during the year. Your generous support is highly valued, 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 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	£3,360	£1,250	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.

DIG IT COMMUNITY ALLOTMENT

TRUSTEES ANNUAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2023

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 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 on26/09/2024.....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 2023

I report on the accounts of Dig It Community Allotment for the year ended 30 November 2023 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 AATQB for and on behalf of:
Community360, Winsley's House
High Street, Colchester, Essex

Date 26.09.2024



DIG IT COMMUNITY ALLOTMENT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 30 NOVEMBER 2023

	Note	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Receipts					
Donations		2,753	2,720	5,473	594
Grants	3	776	33,820	34,596	25,659
Total receipts		3,529	36,540	40,069	26,253
Payments					
Administration costs		34	-	34	903
Sundries		-	202	202	674
Self employed		-	25,375	25,375	19,194
Rent of allotments		63	-	63	65
Allotment expenses		-	885	885	1,782
Training		168	-	168	-
Insurance		131	-	131	131
Project fees		-	6,939	6,939	1,062
Professional fees		-	-	-	100
Total payments		396	33,401	33,797	23,911
Transfers between funds		1159	(1,159)		
Net of Receipts /(Payments)		4,292	1,980	6,272	2,342
Cash funds as at 30 November 2022		(3,042)	6,627	3,585	1,243
Cash funds as at 30 November 2023		1,250	8,607	9,857	3,585

Notes on pages 9 and 10 form part of these accounts

DIG IT COMMUNITY ALLOTMENT

STATEMENT OF ASSET AND LIABILITIES AS AT 30 NOVEMBER 2023

	Notes	2023 £	2022 £
<u>Monetary Assets</u>			
Cash at Bank & In Hand	5	9,857	3,585
		<u>9,857</u>	<u>3,585</u>
<u>Represented by Funds</u>			
Restricted funds		8,607	6,627
Unrestricted General Fund		1,250	(3,042)
		<u>9,857</u>	<u>3,585</u>
<u>Non Monetary Assets and Liabilities</u>			
Fixed Assets			
Plant & Equipment	4	62	83
		<u>62</u>	<u>83</u>
Current Assets			
Prepayment (Insurance)		-	22
		<u>-</u>	<u>22</u>
Creditors due within one year			
Accountancy Fee	7	499	224
		<u>499</u>	<u>224</u>
Total Assets Less Liabilities		<u>(438)</u>	<u>(119)</u>

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

Signed: _____



Date: _____

26.09.2024

T Horner

DIG IT COMMUNITY ALLOTMENT

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 30TH NOVEMBER 2023

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	2023	2022
	£	£	£	£
Grants	776	33,820	34,596	25,659
	776	33,820	34,596	25,659

4. Tangible Fixed Assets

Cost of Valuation

As at 1st December 2022	1,226
Additions	-
As at 30th November 2023	1,226

Depreciation

As at 1st December 2022	1,144
Charge for the year	21
As at 30th November 2023	1,165

Net book value

As at 30th November 2023	62
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As at 30th November 2022	83
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5. Cash funds	2023	2022
	£	£
The Co Operative Bank	9,857	3,585
	9,857	3,585

DIG IT COMMUNITY ALLOTMENT

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 30 NOVEMBER 2023

6. Debtors	2023	2022
	£	£
Prepayment (Insurance)	22	22
	22	22

7. Creditors	2023	2022
	£	£
Accountancy Fee	275	224
	275	224

8. Funds Analysis

	Balance at 01/12/2022	Income resources	Outgoing resources	Transfer	Balance at 30/11/2023
	£	£	£	£	£
Unrestricted	(3,042)	3,529	(396)	1,159	1,250
	(3,042)	3,529	(396)	1,159	1,250
Restricted	Balance at 30/11/2022	Income resources	Outgoing resources	Transfer	Balance at 30/11/2023
	£	£	£	£	£
Rainbow Services	53	-	(53)	-	-
Local Services Fund	723	-	(723)	-	-
Rotary Club Saffron Walden	475	1,000	(1,475)	-	-
Uttlesford District Council	953	10,147	(11,100)	-	-
Local Giving	-	500	(500)	-	-
Saffron Walden Mencap	-	1,640	(1,640)	-	-
Awards for All	-	10,000	(1,393)	-	8,607
Essex Community Foundation	4,424	8,633	(13,057)	-	-
Enterprise East	-	1,900	(1,900)	-	-
Donations	-	2,720	(1,561)	(1,159)	-
	6,627	36,540	(33,402)	(1,159)	8,607
Total Funds	3,585	40,069	(33,798)	-	9,857