Sustainable St Albans

Annual report and financial statements

For the year ended 31 March 2019
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Introduction

Sustainable St Albans is a group of ordinary people trying to make St Albans District a more environmentally sustainable place to live. Together we find positive and creative ways to act locally to raise awareness and address the challenges of climate change, live more sustainably and move towards a low-carbon economy. There have been significant developments since our last annual report to end March 2018.

Think globally ...

During this period, the Intergovernmental Panel on Climate Change launched its report stating that the planet (then) had 12 years to act to prevent global warming in excess of 1.5°C. During November 2018, Extinction Rebellion took to the streets of London, protesting on five bridges across the Thames, subsequently coordinating the International Rebellion in April 2019. The School Strikes gained momentum, through Greta Thunberg’s campaign to strike from school every Friday until governments start to take the Climate and Ecological Emergency seriously. These are difficult times of change.

... act locally

This report catalogues the efforts taken by Sustainable St Albans to meet its mission and move towards a low-carbon economy in our District, and in creating a more environmentally sustainable place to live.

Our Flagship Programme – Sustainable St Albans Week

We ran our third Sustainable St Albans Week from 21 – 29 April 2018. The Week included more than 120 local groups organising events and activities to highlight how we can take action on the climate and ecological emergency we find ourselves in. For Sustainable St Albans our focus was on our opening event: Our Planet Our Future and the closing event: the Know How Festival.
Our Planet Our Future, the prestigious opening event of the Week, was held at the Rothamsted Centre, Harpenden, during the afternoon of 21 April. The programme was packed with 18 seriously sustainable short talks on inspiring experiences and ideas about living more sustainably, from edible insects to forest schools, grown-up storytelling and green investing! Here's an overview of the programme:

Act 1: reducing your carbon footprint, learning with nature, housing for the future;

Act 2: money matters, investing in solutions, art in the environment;

Act 3: how many and how much? - alternative foods, active travel, how we can all make a difference.

Videos of talk can be accessed here: https://sustainablestalbans.org/opof-speakers/

The Know How Festival closed the Week and was a day-long fun, family-friendly event on Sunday 29 April 2018 with workshops to share skills and knowledge, music, short films and local food to eat. It was attended by 500 people and held at Fleetville Junior School in St Albans.

Plastic Free St Albans (PFSA) is an alliance of local people concerned about our impact on the environment who are working together to reduce the usage of single use plastics in St Albans. It grew from the St Albans and Harpenden Refuse the Straw campaigns, Sustainable St Albans, and St Albans Friends of the Earth. Plastic Free St Albans promotes conscious choices around the use of plastic, and involves local people and businesses in actions to make St Albans plastic free. 350 people attended the launch of PFSA at the Odyssey Cinema with a showing of A Plastic Ocean during SustWeek.

More than 3,000 people took part in the 120+ events that comprised SustWeek18. Over 90% of organising groups said they met their objectives and nearly 80% of the
participants said they were now better informed about sustainability. We were delighted by the impact of the Week. The area where most people are likely to take action is “reducing, reusing and recycling”. This reflects the current interest in reducing plastic use. The next most frequently cited actions related to energy saving and the use of renewable energy, protecting the local environment, eating more local and organic food, and eating less meat, and learning more about sustainability and also “spreading the word”.

We received some lovely feedback from organisers:

“**The engagement with others of a like mind was encouraging and the networking between groups was as important as the interplay with the public.**”

It's clear from the feedback that groups really value being part of something positive in their community:

“**All the children and staff in our school were committed to the concepts and ideas we shared. It is very good to feel we are part of the wider community: St Albans; the rest of the UK as it considers how to avoid plastic use and the world as we consider our impact upon it.”**

### Open Food Gardens

We continued our Open Food Gardens programme during 2018 and ran 12 events from 21 April (starting in SustWeek) to 19 August across the district.

This is the 9th year that we have run these successful events. No wonder – “**it's a lovely way to spend an hour**” at the weekend, having a look around someone else's food garden and seeing how they do it.

It's an opportunity to pick up some design tips for where to grow your raspberries, or to work out just how to get that fig tree to work in your small space.

We are on a mission - to inspire local people to grow more of their own fruit and veg. This also encourages the local bees; dumps the pesticides; provides some exercise;
and gives a chance to enjoy seeing how nature does its work. As a result, our Open Food Gardeners eat good, wholesome, varied food straight from the earth, and feel part of the very goodness that makes us love being alive!

Open Events

Another part of our mission is to arrange and take part in events for local people, to both inform and be informed, gathering views and opinions about what we should do next.

- **19 June 2018**
  We held an Open Meeting at The Horn in St Albans to collect people’s views on SustWeek18 and on what we should do as a District to bring about positive and sustainable change on environmental matters. The outcome of this session fed into our AGM and our subsequent Climate Emergency Petition.

- **24 June 2018**
  We were once again invited to run a Sustainable St Albans stall at the Alban Festival in the Sustainability Zone, providing information about plastic free living and showing children how to make paper-based compostable plant pots to grow seeds in their gardens.

- **12 Sept 2018**
  We held the first SSA Annual General Meeting in Marlborough Road Methodist Church halls. Our guest speaker was Dr Alina Congreve (of Climate KIC and previously the University of Hertfordshire) speaking personally on ‘Sustainability in Cities around the UK’.

- **24 Sept 2018**
  Later, we began to plan our next SustWeek, relaunched as SustFest19 – a three week festival to enable more people to be involved with more of the events. We held a Creative Collaboration – a networking event to plan for 2019 Sustainability Festival on 24 September.

Our Planet Our Future continues...

Following the success of the SustWeek launch event, we created **Our Planet Our Future continues**... at the Harpenden Arms. This series of informative meetings, with guest speakers, discussion and action pledging, continued our mission to provide events to inform and be informed.
20 November 2018 – **Low Impact Christmas** – talks from The Refill Pantry, The Green Kitchen and Sustainable St Albans, and discussion to inspire people to make pledges to have a low impact Christmas.

14 January 2019 - Carolina Karlstrom, the **Low Carbon Woman** on how to live a low carbon lifestyle.

11 February 2019 – Feargal Sharkey on **Our Chalk Streams in Crisis**, with John Pritchard, chair of Ver Valley Society

11 March 2019 – **Permaculture and Community Growing** with a talk from Nigel Crawley on Permaculture and talks from FoodSmiles, Incredible Edibles and Plot 31 about Community Growing initiatives.

We also launched the videos of all the speakers from April’s Our Planet Our Future and arranged the planting of the three trees featured in the event and donated by Aylett Nurseries. Harpenden Town Council’s Mayor, Cllr David Heritage planted the first tree, a Silver Birch, in Leyton Green, Harpenden. Sandridge Parish Council’s Cllr David Hale planted a crab apple in December in Marshalswick, and the Mayor of St Albans City and District Council, Cllr Rosemary Farmer planted a Copper Beech tree in February 2019 in Clarence Park, St Albans.

**Other initiatives**

Sustainable St Albans is now organising the **Sustainable Schools Day** for Key Stages 2 & 3, open to all schools across the District. Monday 19 November at Annables Farmschool, Harpenden was a fun and inspiring day! Pupils attended a series of workshops to inspire them with ideas on how to take further action for sustainability in their school. For example, they learned about saving water, reducing waste and improving air quality.

We continued to run our successful **Thermal Imaging Camera** sessions, in St Albans, Harpenden and Wheathampsted, loaning
out the cameras to 72 people across the district. Using the camera can highlight insufficient loft insulation, gaps in floorboards, draughty windows and badly fitted loft hatches all of which allow precious warmth to escape from your house, meaning you use more fuel to keep your house warm.

The Playing Out trial started in March 2019 with over 100 children Playing Out in four streets in Harpenden and St Albans. Children were outside their own front doors scooting, skipping and biking in the fresh air while the adults chatted and strengthened their communities. The trial continued during the summer of 2019 with further sessions in these streets and other trial streets. Eleven streets have taken part in the trial and we are delighted that it has been successful and residents (in suitable streets) across the whole district will be able apply to set up Playing Out in their streets for 2020.

During the later part of the financial year, and especially from January onwards, we were also very active in planning and preparing the Sustainability Festival scheduled for May 2019. For the Festival to have a focus and a possible legacy, we decided to create a petition that would ask the District Council to declare a Climate Emergency.

**Highlights since the year end – the 2019 Sustainability Festival (SustFest19)**

SustFest19, which, like its predecessors, we organised jointly with the local Friends of the Earth group, ran from 11 May 2019 to 1 June 2019, with over 140 public events across the district, and over 40 private events in schools and faith groups.

We carried out three different evaluations. 495 local residents, who between them had attended 56 different events. told us;

- I enjoyed the event I attended – 95% agreed or totally agreed
- I feel part of something positive in my community – 86% agreed or totally agreed
- I learned something new – 89% agreed or totally agreed
- I feel inspired to live more environmentally sustainably – 84% agreed or totally agreed
Today’s event gave me practical help to live more sustainably in some way – 69% agreed or totally agreed.

Respondents gave an indication of the changes they intend to make. Amongst a broad range of things people said they would do, the most common were:

- eat: local and/or organic food, less meat
- reduce, reuse, recycle
- save energy/ install renewables
- tell people, learn about the climate, encourage others, and
- walk /cycle more, use public transport more, use the car less.

67 of the organising groups gave us detailed feedback:

- 84% say their objectives were met or exceeded; only 2% said they weren't.
- The main impacts organisers see are that they feel part of something positive in their community, and that participants are better informed about sustainability and are motivated to make changes.
- Less than half of the cost of running SustFest is born by Sustainable St Albans; the other half is distributed across the event organisers, with most events costing organisers £50-£100 to run.
- The changes we made, based on last year’s feedback, were well received. 60% prefer it as 3 weeks long. The name change was not a problem for anyone, and neither was shortening the registration period (as long as we give people early notice of the dates). Including May half term wasn't as beneficial as expected.
- The majority thought Sustfest should be 2 weeks long, closely followed by 3 weeks. No one wanted it to go back to 1 week; someone suggested a month!
- The branding, communications, social media, and organisation were very well received, although people would like us to send them fewer emails.
- The Market Takeover was very well received; those surveyed want us to run it again.
- The vast majority want us to keep running SustFest, in the current format.
The impacts of SustFest19 and the outcome of the Climate Emergency petition

Some of these impacts are described above. We estimate that around 14,000 residents engage with the festival in one way or another (including several thousand pupils at local schools); around 10% of the district. Events encourage behavioural change such as cycling more and eating less meat, and the survey shows that the vast majority of participants feel motivated, informed and given practical help to make changes and live more sustainably. They also feel part of something positive in their community; an intangible increase in community spirit.

The petition eventually secured over 1,700 signatures, more than enough to oblige the Council to debate it. We asked the Council to declare a Climate Emergency, to aim to make the City and District as a whole carbon neutral, and to work with all parties to do so. In fact the Council did not just debate our petition but instead proposed a comprehensive Climate Emergency motion in line with our chosen wording.

We are delighted to report that many councillors spoke in favour of the motion, none spoke against, and that on 10 July 2019 St Albans City and District Council voted unanimously to declare a Climate Emergency and to act accordingly.

Engaging with the general public

Our events and activities are intended for the benefit of the general public.

We produce a free, colourful and informative monthly newsletter by email (to subscribe please go to https://sustainablestalbans.org/contact/) which includes details of all of our activities and other items that we believe will be of interest to our subscribers.

Membership of the charity

The charity was established with a constitution that includes a voting membership to ensure that the trustees are expressly accountable to the community of its supporters. Individual supporters may become Members of the charity. Members declare their active support for the charity’s objectives and exercise certain governance duties, for example by voting at General Meetings on the appointment and re-appointment of Trustees. Members receive no personal benefits, nor is there currently a membership fee.

To find out more about membership please email us at info@sustainablestalbans.org
Thank you

The Trustees would like to thank publicly everyone who has assisted Sustainable St Albans in any way during this period, and would particularly like to record our thanks to everyone who has volunteered their help.

Sheila Wright has decided to stand down as a trustee with effect from the close of this year’s AGM. Sheila joined the TSA steering group in 2016, helping us to launch Sustainable St Albans and becoming one of the charity’s founding Trustees. Sheila has always been a very active volunteer, and (amongst many other things) has been a member of the organising committee of Sustainable St Albans Week and the Sustainability Festival. We are very pleased to record that she intends to remain a volunteer. We would nonetheless like to place on record our appreciation of her contribution as a Trustee.

Looking forward

We especially look forward to playing our part in supporting the Council as it acts on its commitment to make St Albans City and District carbon neutral.

This transition will be challenging, but Sustainable St Albans will do all it can to make St Albans District a more environmentally sustainable place to live.

Jack Easton, Dan Fletcher, Lesley Flowers, Gail Jackson, Catherine Ross, Linda Shall and Sheila Wright

(The trustees)

16 September 2019
This Trustees’ report for the period since registration to 31 March 2019 is prepared in compliance with the requirements of the Charities SORP, taking advantage of the exemptions and simplified disclosures permitted to a smaller charity.

**Objectives and activities**

The objects of the CIO are

1) to promote the conservation protection and improvement of the physical and natural environment, acting primarily within the City and District of St Albans, by promoting, for the benefit of the public, the sustainable use of resources; and

2) to advance the education of the public in the sustainable use of resources and the conservation, protection and improvement of the physical and natural environment, acting primarily within the City and District of St Albans.

The charity has been active throughout this, its first full year of operation. Events at the start of the year, in April and May 2018, had been commenced under the auspices of our predecessor unincorporated association, Transition St Albans (TSA). However Sustainable St Albans took control of these events following our launch in January 2018.

In determining what activities to undertake, the Trustees have had regard to the Charity Commission’s guidance on public benefit.

The principal charitable activities during the period are described in the Annual Review (pages 2 to 10 above), and in note 8 to the financial statements (beginning on page 22 below).

**Achievements and performance**

The charity’s achievements and (non-financial) performance are also described in the Annual Review (pages 2 to 10 above).

**Financial review**

At the year end the charity had reserves of approximately £13,200 divided between approximately £2,300 of unrestricted reserves and £10,900 of restricted reserves. The yearend position is not typical as it includes some but by no means all of the income and expenditure relating to the Sustainability Festival and the Market Takeover, both of which took place shortly after the year end, in May 2019, and for both of which further costs were incurred.

The Trustees are also conscious that the charity will in due course receive any funds available from the winding up of Transition St Albans.
The charity’s overall financial position is therefore regarded as satisfactory for our current levels of activity.

The Trustees seek to maintain unrestricted reserves, excluding designated reserves that relate to planned future charitable activities, of approximately £5,000, to enable the charity to undertake unfunded activities from time to time. As we are at an early stage in our development as a charity, this policy will remain under close review.

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) with voting members other than its charity trustees.

It is governed by a constitution that was prepared from the Charity Commission model constitution for a CIO with a voting membership, adapted only in the sense that the founding trustees determined which of the model’s alternative provisions should be adopted.

The appointment of charity trustees is provided for in section 13 of the constitution as follows:

(1) At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire;

(2) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;

(3) The vacancies so arising may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be filled as provided in sub-clause (5) of this clause;

(4) The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees), or as an additional charity trustee, provided that the limit specified in clause 12(3) on the number of charity trustees [which is 12] would not as a result be exceeded;

(5) A person so appointed by the members of the CIO shall retire in accordance with the provisions of sub-clauses (2) and (3) of this clause. A person so appointed by the charity trustees shall retire at the conclusion of the next annual general
meeting after the date of his or her appointment, and shall not be counted for the purpose of determining which of the charity trustees is to retire by rotation at that meeting.

No external body has a right to appoint any trustee.

One, trustee, Linda Shall, was appointed during the period. This followed a number of informal meetings, including Linda observing a trustee meeting, and a formal interview. To date no fully defined process for the recruitment of new trustees has been set out, but the approach we took with Linda was effective and is likely to be followed for the time being.

The trustees welcome expressions of interest from individuals who might wish to become trustees.

Reference and administrative details

Sustainable St Albans is a Charitable Incorporated Organisation that was registered by the Charity Commission on 19 May 2017, with registration number 1173118.

Sustainable St Albans has no premises of its own, but correspondence can be sent to its registered address, 21 Marlborough Gate, St Albans, Herts, AL1 3TX, the home of one of the trustees. The trustees, and therefore the charity, can also be contacted by email using the address trustees@sustainablestalbans.org

General information about the charity can be obtained from our web site: https://sustainablestalbans.org/

The trustees that acted during the year were

- Andrew Allen (until 12 September 2018)
- Jack Easton
- Daniel Fletcher
- Lesley Flowers
- Gail Jackson
- Catherine Ross
- Linda Shall (appointed 19 March 2019)
- Sheila Wright (until 19 September 2019)

Approval

This trustees’ report was approved by the trustees as a body on 16 September 2019 and signed on their behalf by

Jack Easton
Trustee and treasurer

Catherine Ross
Trustee
Independent examiner’s report to the trustees of Sustainable St Albans

I report to the trustees on my examination of the accounts of Sustainable St Albans (the Charity) for the year ended 31 March 2019.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Charity’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

I have completed my examination. I confirm that no material 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 Charity as required by section 130 of the Act; or
2) the accounts do not accord with those records; or
3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Helen Evans, FCA
23 Beaumont Avenue
St Albans
AL1 4TL
16 September 2019
## Statement of financial activities

<table>
<thead>
<tr>
<th>Income from</th>
<th>1 April 2018 to 31 March 2019</th>
<th>19 May 2017 to 31 March 2018 (restated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes</td>
<td>Unrestricted funds</td>
<td>Restricted funds</td>
</tr>
<tr>
<td>Donations and legacies</td>
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<td>£19,123</td>
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<tr>
<td>Charitable activities</td>
<td>£0</td>
<td>£1,270</td>
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<tr>
<td>Other trading activities</td>
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<td><strong>Total income</strong></td>
<td><strong>£7,584</strong></td>
<td><strong>£20,393</strong></td>
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<table>
<thead>
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<th>Expenditure on</th>
<th>1 April 2018 to 31 March 2019</th>
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<tbody>
<tr>
<td>Notes</td>
<td>Unrestricted funds</td>
</tr>
<tr>
<td>Raising funds</td>
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<tr>
<td>Charitable activities</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>£5,757</strong></td>
</tr>
</tbody>
</table>

**Net income**

| 1,827 | 9,120 | 10,947 |

(\textit{and Net movement on funds in the year})

| Total funds brought forward | 540 | 1,750 | 2,290 |
| Total funds carried forward | 2,367 | 10,870 | 13,237 |

| Total funds carried forward | 540 | 1,750 | 2,290 |
Balance Sheet at

<table>
<thead>
<tr>
<th></th>
<th>Notes</th>
<th>31 March 2019</th>
<th>31 March 2018 (restated)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td></td>
</tr>
<tr>
<td><strong>Fixed Assets</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Playing out resources</td>
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<td>622</td>
<td>0</td>
</tr>
<tr>
<td>Tangible fixed assets</td>
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<td>622</td>
<td>0</td>
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<td><strong>Current assets</strong></td>
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<td>Debtors</td>
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<td>1,770</td>
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<td>Cash at bank</td>
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<td><strong>Total current assets</strong></td>
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<td><strong>Liabilities</strong></td>
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<td>Creditors</td>
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<td>Deferred income</td>
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<td>7,880</td>
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<td><strong>Total creditors</strong></td>
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<td>14,099</td>
<td>1,000</td>
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<tr>
<td>*falling due within one year</td>
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<tr>
<td><strong>Net current assets</strong></td>
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<td>12,615</td>
<td>2,290</td>
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<tr>
<td><strong>Total assets less liabilities</strong></td>
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<td>13,237</td>
<td>2,290</td>
</tr>
<tr>
<td><strong>Funds</strong></td>
<td></td>
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<tr>
<td>Restricted funds</td>
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<td>10,870</td>
<td>1,750</td>
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<tr>
<td>Unrestricted funds</td>
<td>10</td>
<td>2,367</td>
<td>540</td>
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<tr>
<td><strong>Total charity funds</strong></td>
<td></td>
<td>13,237</td>
<td>2,290</td>
</tr>
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</table>

These financial statements were approved by the trustees as a body on 16 September 2019 and signed on their behalf by

Jack Easton
Trustee and treasurer

Catherine Ross
Trustee
1. Administrative details

Basic administrative details are set out in the statutory trustees’ report on page 13.

2. Basis of preparation

Period of account

These financial statements are the second since the charity was registered. The charity was formally launched in January 2018, so that the comparative amounts reflect a period of limited financial activity.

Applicable accounting regulation

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s).

These financial statements have been prepared in compliance with the Charities Act, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities SORP (FRS 102), and taking advantage of the exemptions and simplifications available to smaller charities, including the exemptions from preparing a statement of cash flows and from preparing consolidated accounts. The charity is a “Public Benefit Entity” as defined by FRS 102.

Adoption of the going concern basis

The trustees have prepared these financial statements on a going concern basis. The trustees have made their assessment of the charity’s ability to continue as a going concern by having regard to the following key factors:

- The charity has neither premises nor staff. The only material annual operating cost is expected to be public liability insurance.
- The trustees seek specific funding for any charitable activities that will require material expenditure.

Preparation of “single entity” accounts

Although most of the charity’s trustees continue to be the entirety of the steering group of its predecessor unincorporated association, Transition St Albans (TSA), the charity itself does not own or control TSA, and has in any case taken advantage of the exemption from the requirement to prepare group accounts available to smaller charities. Accordingly the charity’s accounts are those of the charity alone, and do not consolidate any of the transactions, assets or liabilities of TSA.

Restricted and designated funds

In accordance with the requirements of the Charities SORP, restricted and unrestricted funds are classified and presented separately. Funds are restricted when received on terms that limit their use to identifiable and specified purposes. The restriction may be identifiable from the terms of the appeal or request for funding, or from the terms of the grant disbursement, or both.

Where a donation is received under an expressed but non-binding preference, these are unrestricted funds, but the Trustees designate that such funds are held and used for the
expressed purpose. When that activity is completed, any residual surplus is available to charity for use in any of its charitable activities.

The trustees may also designate existing unrestricted funds so as to “earmark” them for an intended future activity.

The designation of unrestricted funds from any source is not binding on the trustees, and may be reversed on the completion of an activity or otherwise if the trustees consider that it is in the best interests of the charity to do so.

Change in accounting policy and re-designation of restricted income – commercial sponsorship

Income from commercial sponsors was previously classified as a donation and recognised on the same basis as grant income (as described at note 3.1 below). Although the sponsors of an event receive publicity, the nature of their contribution was considered to have been in substance a grant or donation rather than the sale of advertising and promotional services by the charity.

Commercial sponsors do receive publicity benefits in exchange for their sponsorship, notably, but not only, by advertising in the SuStWeek (2018) or SuStFest (2019) programme. Given the scale, volume and reach of the promotional material produced by the charity it is now considered more appropriate to recognise, and account for, monies received from sponsors as a payment for promotional services supplied by the charity. On that basis, the income must be recognised over the course of the period during which the services are provided (as described in note 3.3 below).

In addition, since such sponsorship receipts are payments for services (and not donations), they cannot be considered to be restricted funds, and have been reclassified accordingly.

The effects of this change in accounting policy:

- £2,500 of restricted income shown in the previous year’s accounts has instead been included in unrestricted income in these accounts for the year ended 31 March 2019.
- Of this amount, £1,500 was shown as a debtor at 31 March 2018, and has been eliminated from that balance sheet, and £1,000 had then been received, and has been shown as deferred income in the restated 31 March 2018 balance sheet.
- All £3,800 of sponsorship income received in respect of SuStFest has been included in deferred income in the 31 March 2019 balance sheet, as the programme was not published until the beginning of April 2019. (Under the previous policy, this would have been recognised in income in the year ended 31 March 2019.)

Separately, a £20 donation classified as restricted income in 2018 has been reclassified as unrestricted in preparing these financial statements.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Significant judgments and estimates

No significant judgment was applied in applying the accounting policies below, nor are there any estimated amounts that might require material adjustment on their final determination.
3. Accounting policies

3.1 Income from grants and donations

Income from grants is recognised when the charity becomes entitled to a determinable amount of grant and it is also probable that the funding will be received. *(This can and often does have the effect that income is included in the financial statements in an earlier accounting period than the related expenditure.)*

Income from other donations is recognised when it is received.

3.2 Donated goods and services

Except to the extent of specific contracts that are let to enable larger projects to take place, the charity relies substantially on the contributions of unpaid volunteers (including trustees when acting as volunteers) to carry out its activities. It is not practical to make a reliable estimate of the value of volunteer services received, and accordingly the contribution of volunteers is not given a monetary value in the financial statements.

Where it is practical to estimate the value of material levels of donated goods or services, their estimated fair value is included in income when the goods or services are received.

3.3 Income from commercial sponsors

When a commercial sponsor is rewarded with a substantive degree of publicity, such sponsorship income is regarded as the sale of advertising and promotional services by the charity.

The income is apportioned over the duration of the promotional period, which for practical purposes is regarded as the period from the publication of the event programme until the end of the relevant event.

3.4 Income from the supply of charitable services

Where the charity has a contract to supply particular services that are charitable activities, income is recognised to the extent that the charity has completed the contracted activity. Any funds received in advance of completing part or all of the specified activity is deferred and included in the balance sheet as a creditor.

3.4 Income from event entry charges

Income from ticket sales, and from similar charges for other forms of participation in events, is recognised in the period in which the event took place.

3.5 Expenditure

Expenditure is written off in the period in which it is incurred, except to the extent that an asset has been purchased for continuing use by the charity.

**Support costs** The charity’s principal support costs are public liability insurance, IT (including domain and website) costs, general promotion, and the costs of member meetings. Support costs which may not be allocated against restricted funds are allocated in approximate proportion to the time spent on activities for which unrestricted funds are available.
3.6 Tangible Fixed Assets

Playing out resources comprise metal road signs, which are expected to have a very long life, vinyl road closed signs and “kitbags” of equipment which are loaned to the organisers of playing out sessions for as long as their street remains part of the scheme. The resources shown in the balance sheet were acquired shortly before the year end and are shown at cost less an allowance for the consumables in the kitbags.

Tangible fixed assets are reviewed for impairment as at the year end and any identified impairment loss is charged to expenditure as additional depreciation. (Impairment losses to 31 March 2019 – £Nil)

A more comprehensive accounting policy, including estimates of the useful lives of these three classes of equipment will be developed, and a consequent depreciation charge will be applied, in the financial statements for the year ended 31 March 2020.

3.7 Financial instruments

The charity is party only to certain basic financial instruments (as defined in paragraph 10.7 of FRS 102) – being cash at bank, short term debtors and creditors for expenditure incurred, and complies with the accounting requirements applicable to financial instruments. These are accounted for at the transaction price, which is also the expected settlement amount.

Financial assets are reviewed for impairment as at the year end and any identified impairment loss is charged to expenditure. (Impairment losses to 31 March 2019 – £Nil, to 31 March 2018 – £Nil.)

4. Additional notes on income

<table>
<thead>
<tr>
<th>Income</th>
<th>1 April 2018 to 31 March 2019</th>
<th>19 May 2017 to 31 March 2018 (restated)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted funds</td>
<td>Restricted funds</td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>£ 3,490</td>
<td>£ 19,123</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>0</td>
<td>£ 1,270</td>
</tr>
<tr>
<td>Other trading activities</td>
<td>£ 4,094</td>
<td>0</td>
</tr>
<tr>
<td>Total income</td>
<td>£ 7,584</td>
<td>£ 20,393</td>
</tr>
</tbody>
</table>

The income attributable to each individual fund is shown in notes 9 and 10; those notes give further analysis of the sources of the charity’s sources of income.

Donations and legacies includes grants; no legacy income was received.

(Local) government grants received in the year to 31 March 2019 were £3,500, comprising restricted donations towards SuStFest (2018: £500 in unrestricted donations.).

Income from charitable activities comprises income earned from contracts or performance-related grants which have conditions that specify the provision by Sustainable St Albans of particular (charitable) goods or services. Currently this applies only to Playing Out.

Income from other trading activities comprises both trading activities that raise funds for the charity (such as ticket sales relating to events) and corporate sponsorships.
5. **Tangible fixed assets**

<table>
<thead>
<tr>
<th>Playing out resources</th>
<th>Road signs £</th>
<th>Kit bags £</th>
<th>Total £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost at the beginning of the year</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Additions</strong></td>
<td>422</td>
<td>240</td>
<td>662</td>
</tr>
<tr>
<td><strong>Cost at the end of the year</strong></td>
<td>422</td>
<td>240</td>
<td>662</td>
</tr>
<tr>
<td><strong>Depreciation at the beginning of the year</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Depreciation charged in the year</strong></td>
<td>0</td>
<td>40</td>
<td>40</td>
</tr>
<tr>
<td><strong>Depreciation at the end of the year</strong></td>
<td>0</td>
<td>40</td>
<td>40</td>
</tr>
</tbody>
</table>

| Net book value at the end of the year | 422 | 200 | 622 |
| Net book value at the beginning of the year | 0 | 0 | 0 |

6. **Debtors**

<table>
<thead>
<tr>
<th>2019 £</th>
<th>2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivable from Transition St Albans</td>
<td>1,158</td>
</tr>
<tr>
<td>Accrued income</td>
<td>241</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2019 £</th>
<th>2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,399</td>
<td>1,770</td>
</tr>
</tbody>
</table>

7. **Deferred income**

<table>
<thead>
<tr>
<th>2019 £</th>
<th>2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>At the beginning of the year</td>
<td>1,000</td>
</tr>
<tr>
<td>Released to income in the period</td>
<td>(1,000)</td>
</tr>
<tr>
<td>Received during the period</td>
<td>7,880</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2019 £</th>
<th>2018 £</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,880</td>
<td>1,000</td>
</tr>
</tbody>
</table>
8. Charitable activities

Sustainable St Albans undertook the following charitable activities during the year under review:

**Open Food Gardens (OFGs)** This is a series of garden openings at which visitors are able to see and learn from examples of domestic food growing.

**Thermal imaging cameras (TICs)** Sustainable St Albans owns two thermal imaging cameras which are loaned free of charge to local residents so that they can identify sources of heat loss in their homes and then make improvements as necessary.

**Plastic free St Albans (Plastic free St A)** Sustainable St Albans helped to launch Plastic free St Albans, provided a small grant, and funded one film screening during the year.

**Carbon literacy** The charity has developed an accredited one day learning programme that enables participants to better understand how human activity is causing global heating. The first such courses were given after the year end, during the 2019 Sustainability Festival.

**Our Planet Our Future (OPOF)** This income and expenditure relates largely to the all day, speaker-led event held at Rothampsted that opened the April 2018 Sustainable St Albans Week, and to a much lesser extent to a continuing series of informed discussion evenings held subsequently during 2018-2019. (See also note a below.)

**Sustainable St Albans Week (SustWeek)** This income and expenditure relates to the preparation, promotion and delivery of the April 2018 Sustainable St Albans Week, excluding OPOF, but including the charity’s contribution to the Know How Festival, the Week’s closing event. During SustWeek any other organisation that wished to participate put on an event or events relating to sustainability for the general public. The Know How Festival was an umbrella event specifically organised by the charity jointly with Friends of the Earth, showcasing how to live more sustainably; exhibitors also included sustainable businesses, charities and campaigning groups. (See also note a below.)

**The Sustainability Festival (SustFest)** This income and expenditure relates to the preparation, promotion and delivery of the 2019 Sustainability Festival, excluding the Market Takeover (below). During SustFest, which ran from 11 May to 1 June 2019, any other organisation that wished to participate put on an event or events of their own design relating to sustainability for the general public. (See also note a below.)

**Market Takeover (Mkt TO)** This income and expenditure relates to the major event held in St Peter’s Street during the 2019 Sustainability Festival. The Market Takeover was arranged by the charity to allow dozens of local groups linked to the environment to reach a wide audience amongst local residents; exhibitors also included sustainable businesses. (See also note a below.)

**Playing Out (P Out)** The charity has set up a Playing Out trial in the District, ahead of launching Playing Out district wide in 2020. This is a scheme by which residents can obtain permission to close roads for the purpose of allowing children to play freely in their street. The charity has a short term contract with Playing Out CIC, the national organisation supporting resident-led street play and the wider movement for children’s freedom across the UK, to deliver such activity in the district of St Albans during the trial period. Because this arrangement is contractual, such funding is not a gift and in legal terms does not
comprise “restricted funds”. However, the SORP permits a charity to present such an activity as falling within a restricted fund so as to reflect the substance of the income being for a restricted purpose, and the trustees have adopted this basis of presentation.

**Schools**  This income and expenditure relates to a day of sustainability learning made available to children attending local primary schools, encouraging them to run environmental projects within their schools.

**Note a**  Our Planet Our Future, Sustainable St Albans Week, the Sustainability Festival and the Market Takeover were each funded by a mix of restricted and unrestricted funds. For each activity, some income is received, and some expenditure is incurred in the year before the event. Accordingly the year end positions are not indicative of the financial outcomes of these activities.
### 9. Charitable activities applying unrestricted (including designated) funds

<table>
<thead>
<tr>
<th></th>
<th>General</th>
<th>OFGs</th>
<th>TICs</th>
<th>Plastic free STA</th>
<th>Carbon literacy</th>
<th>OPOF (unr)</th>
<th>SustWeek (unr)</th>
<th>Mkt TO (unr)</th>
<th>SuStFest (unr)</th>
<th>Unrestricted funds total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td>500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>550</td>
</tr>
<tr>
<td>Donations</td>
<td>1,399</td>
<td>328</td>
<td>395</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,990</td>
</tr>
<tr>
<td>Sponsors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,500</td>
<td>1,900</td>
<td></td>
<td></td>
<td>3,400</td>
</tr>
<tr>
<td>Ticket sales</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>141</td>
<td>503</td>
<td></td>
<td></td>
<td>644</td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td>1,899</td>
<td>328</td>
<td>395</td>
<td>141</td>
<td>0</td>
<td>2,003</td>
<td>2,100</td>
<td>493</td>
<td>260</td>
<td>7,584</td>
</tr>
<tr>
<td><strong>EXPENDITURE ON CHARITABLE ACTIVITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractors</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Printing and publicity</td>
<td>32</td>
<td>139</td>
<td>33</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Design</td>
<td></td>
<td></td>
<td></td>
<td>54</td>
<td>540</td>
<td>70</td>
<td>697</td>
<td>972</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Venues, catering and sundry</td>
<td>789</td>
<td>50</td>
<td>170</td>
<td>200</td>
<td>627</td>
<td>1,005</td>
<td>51</td>
<td>2,892</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subtotal, direct expenditure</strong></td>
<td>822</td>
<td>189</td>
<td>33</td>
<td>170</td>
<td>200</td>
<td>681</td>
<td>2,494</td>
<td>370</td>
<td>748</td>
<td>5,707</td>
</tr>
<tr>
<td>Grant funding to others</td>
<td></td>
<td></td>
<td></td>
<td>50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocation of support costs</td>
<td>(822)</td>
<td>91</td>
<td>91</td>
<td>46</td>
<td>46</td>
<td>137</td>
<td>137</td>
<td>137</td>
<td>137</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURE</strong></td>
<td>0</td>
<td>280</td>
<td>124</td>
<td>266</td>
<td>246</td>
<td>818</td>
<td>2,631</td>
<td>507</td>
<td>885</td>
<td>5,757</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) in the year</strong></td>
<td>1,899</td>
<td>48</td>
<td>235</td>
<td>(125)</td>
<td>(246)</td>
<td>1,184</td>
<td>(531)</td>
<td>(14)</td>
<td>(624)</td>
<td>1,827</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) brought fwd</strong></td>
<td>520</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20</td>
<td>0</td>
<td>0</td>
<td>540</td>
</tr>
<tr>
<td><strong>Surplus/(deficit) carried fwd</strong></td>
<td>2,419</td>
<td>48</td>
<td>235</td>
<td>(125)</td>
<td>(246)</td>
<td>1,185</td>
<td>(511)</td>
<td>(14)</td>
<td>(625)</td>
<td>2,367</td>
</tr>
</tbody>
</table>

**Represented by**

- **Debtors**: 1,399
- **Cash**: 12,311
- **Less creditors**: (6,219)
- **Less deferred income**: (5,124)

**Total net assets**: 2,367
10. Charitable activities applying restricted funds

<table>
<thead>
<tr>
<th>INCOME</th>
<th>OPOF (R)</th>
<th>SustWeek (R)</th>
<th>Mkt TO (R)</th>
<th>SuStFest (R)</th>
<th>Playing Out (R)</th>
<th>Schools (R)</th>
<th>Restricted funds total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Donations</td>
<td>713</td>
<td>2,000</td>
<td>13,310</td>
<td>1,000</td>
<td>17,023</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sponsors</td>
<td>1,500</td>
<td>600</td>
<td></td>
<td></td>
<td>2,100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contract income</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL INCOME</td>
<td>0</td>
<td>713</td>
<td>2,000</td>
<td>14,810</td>
<td>1,270</td>
<td>1,600</td>
<td>20,393</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURE ON CHARITABLE ACTIVITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contractors</td>
</tr>
<tr>
<td>Printing and publicity</td>
</tr>
<tr>
<td>Design</td>
</tr>
<tr>
<td>Venues, catering and misc</td>
</tr>
<tr>
<td>Subtotal, direct expenditure</td>
</tr>
<tr>
<td>Grant funding to others</td>
</tr>
<tr>
<td>TOTAL EXPENDITURE</td>
</tr>
</tbody>
</table>

| Surplus/(deficit) in the year        | -773     | -750         | 2,000      | 7,013        | 630             | 1,000       | 9,120                 |
| Surplus/(deficit) brought fwd        | 2,500    | 1,770        |            | 7,013        | 630             | 1,000       | 4,270                 |
| Reclassify brought forward           | -1,500   | -1,020       |            |              |                 |             | -2,520                |
| Surplus/(deficit) carried fwd        | 227      | 0            | 2,000      | 7,013        | 630             | 1,000       | 10,870                |

Represented by

| Tangible fixed assets               | 622      | 622          |             |              |                 |             |                       |
| Cash                                | 227      | 0            | 2,000      | 7,013        | 2,764           | 1,000       | 13,004                |
| Less deferred income                |          |              |            |              | (2,756)         |             | (2,756)               |
| Total net assets                    | 227      | 0            | 2,000      | 7,013        | 630             | 1,000       | 10,870                |

Restrictions arise when a donor identifies precisely the category of expenditure that their funds must be applied to.
11. Events occurring after the balance sheet date

The financial statements include significant amounts of income and expenditure relating to two particular charitable activities that took place after the year end.

The Market Takeover took place on 19 May 2019. As a standalone event it was in deficit by approximately £200. The Sustainability Festival itself ran from 11 May to 1 June 2019 and generated a surplus of approximately £4,000, which is designated for use in running the Sustainability Festival 2020. Both of those outcomes are estimated.

12. Related parties and related party transactions

The trustees consider that the charity’s related parties are:

- The trustees, and persons closely connected thereto (as defined more precisely in the Charities SORP FRS 102)
- Transition St Albans (TSA)

Trustees

The trustees receive no remuneration from the charity for their work as trustees (and nor do these financial statements include as a donation any amount in recognition of the value of the time that they have given). Trustees are authorised to settle expenditure directly where this is necessary; when this has occurred, they have been reimbursed.

No trustee has been re-imbursted for expenses incurred in fulfilling their duties as a trustee.

Payment to trustees by a charity for (other) services received is permitted by the Charity Commission, subject to appropriate safeguards. Payment to the trustees of Sustainable St Albans by the charity for services received is permitted by the charity’s constitution, which in this regard adopts the Charity Commission’s standard wording. The trustees have careful regard to the relevant Charity Commission guidance before contracting to acquire any services from any trustee.

One trustee, Gail Jackson, was paid £1,200 (in aggregate) by Sustainable St Albans for managing all aspects of the communication of Sustainable St Albans Week 2018.

Transition St Albans (TSA)

The charity is the successor organisation to Transition St Albans (TSA or the association), an unincorporated association that was founded in 2009.

The founding trustees of the charity were previously and remain the “steering group” of the association. TSA continues to exist alongside the charity, with TSA winding down and completing its activities and the charity taking responsibility for activities that commenced in their entirety after January 2018. The steering group has the authority and intention to dissolve TSA in due course. Any residual assets will be transferred to the charity, but, for practical purposes, TSA funds continue to be applied to activities that take place during this period of parallel existence.

TSA funds have from time to time been utilised in settling some of the charity’s expenditure. The expenditure so settled since June 2018 has been included in these accounts and the aggregate of such amounts is included as a donation of £1,295.
Donations to the charity amounting to £1,158 were remitted to TSA and have not yet been transferred to the charity; £1,158 is therefore shown as a debtor in the charity’s balances sheet as at 31 March 2019.

Prior to June 2018, various activities, particularly the Sustainable St Albans Week 2018 and its opening event, Our Planet Our Future, were commenced by TSA and completed by the charity, with the consequence that income and expenditure relating to various activities was raised or disbursed by both the charity and TSA. In accordance with the basis of preparation of these financial statements, the statement of financial activities and the balance sheet reflect only the transactions specifically undertaken by the charity.

**The Transition Network**

Notwithstanding the name change, the charity is a member of the Transition Network, as was the association. Our membership of the Transition Network does not grant the Transition Network any authority over the charity, which is controlled and directed by its constitution and its trustees.

The Transition Network is not a related party of the charity, and in any case there were no transactions between the charity and the Transition Network in the year or on the previous period.