

SUPPORT ARTS GARDENING EDUCATION

England & Wales · Charity number 1114743

Details

Other names SAGE

Status Registered

Legal form Charitable company

Company number [05698287](#)

Registered 2006-06-19

Register [View on the Charity Commission register](#)

Contact

Address 30 Minna Road
Sheffield
S3 9AZ

Phone 01146980027

Email enquiries@sagesheffield.org.uk

Website www.sagesheffield.org.uk

Activities

Objects: TO PROMOTE THE PHYSICAL AND MENTAL HEALTH OF THE RESIDENTS OF SHEFFIELD BY THE PROVISION OF ACTIVITIES WHICH WILL INCLUDE IN PARTICULAR, BUT NOT EXCLUSIVELY: SUPPORT, CARE AND COUNSELLING, OPPORTUNITIES FOR ARTISTIC AND CREATIVE EXPRESSION, OPPORTUNITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION, OPPORTUNITIES FOR EDUCATION AND TRAINING FOR WORK.

Activities: SAGE provides activities and support for adults with mental health difficulties. Its main base is a large allotment plot close to Sheffield City Centre. Activities include gardening, arts & crafts, cooking, & visits eg to environmental projects, & supported progression. A supported singing group meets at another site. Groups meet weekly year round and are supported by paid staff and volunteers.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** SOUTH YORKSHIRE
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£118,927	£97,765	-	-
2024-03-31	£94,366	£128,037	-	-
2023-03-31	£90,107	£74,770	-	-
2022-03-31	£59,735	£48,762	-	-
2021-03-31	£49,525	£49,271	-	-

Trustees

Name	Role	Appointed
Dr WILLIAM WILSON CARLILE	Chair	
ALISON FROST		
Andrew Naisby		2020-11-11
Hugh McCullough		2018-02-15

SUPPORT ARTS GARDENING EDUCATION

England & Wales - Charity number 1114743

Accounts

Support Arts Gardening Education
(Company Ltd by Guarantee Number 05698287)
(Charity Registration No. 1114743)

FINANCIAL STATEMENTS

For the year ended 31 March 2025

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Support Arts Gardening Education

Trustees' report

Trustees

Dr William Carlile	Chair
Andrew Challands	Resigned 19 June 2024
Alison Frost	
Hugh McCullough	
Andrew Naisby	
Max Nerurkar	
Nalin Seneviratne	Resigned 31 May 2024

Company Secretary

Alison Frost

Registered Charity number

1114743

Company Ltd by Guarantee number

05698287

Registered office

Minna House
30 Minna Road
Sheffield
S3 9AZ

Bank

Royal Bank of Scotland
Westgate
Mansfield
NG18 1TR

Independent Examiner

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Support Arts Gardening Education

Trustees' report for the year ended 31 March 2025

which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 6 February 2006 and registered as a charity on 19 June 2006.

The Directors of the company, as listed on page two, are also charity trustees for the purpose of charity law and under the company's articles are known as members of the board of trustees.

New Trustees are recruited by an initial meeting between the prospective new trustee and 2 existing board members to discuss job description, responsibilities, skills, experience, availability and commitment. For all new trustees two references will be taken up and a DBS check undertaken. An introduction to SAGE will include: the background of SAGE, meeting of Staff and other trustees and also a visit to the allotment site. An application to become trustee is discussed and if appropriate approved by the board of trustees.

Aims & Objectives

The object of the organisation is 'to promote the physical and mental health of the residents of Sheffield by the provision of activities which will include in particular, but not exclusively: support, care and counselling, opportunities for artistic and creative expression, opportunities for recreation and other leisure time occupation, opportunities for education and training for work'. At the moment this is achieved through the project SAGE Greenfingers a horticultural therapy service for adults with mental health problems, arts programmes, and a weekly singing group facilitated by a professional singer and supported by paid staff.

Reserves Policy

SAGE reserves policy has been approved by the board and is reviewed annually, or more frequently should financial projections change. SAGE keeps reserves to cover our known financial obligations in the event of unexpected closure, but also to protect our beneficiaries, volunteers and staff.

The non-service costs are principally those of redundancy payments (recalculated on a regular basis) and restitution of the allotments we use (as required in our agreement with the council).

As a charity serving extremely vulnerable beneficiaries, our normal service is designed to avoid sudden changes in support. For this reason our reserves retain a buffer of operating costs so that we can maintain a service to beneficiaries whilst we negotiate and plan for their next steps should there be "unplanned" closure. This also allows due notice to be given to volunteers and staff, and control the process in the least traumatic way for all.

This ensures the larger part of any reserves will continue to support our beneficiaries until closure. The size of reserves is determined by an assessment of risk at any given time. At the time of issuing this report the risk is "moderate". There are grants and other sources of income that will cover the next year, but only partial recurrent funding beyond that.

Financial review

Income for the year is shown at £118,927 (2023/4 £94,366). There is an 80:20 split between grants and donations. The grants are individually listed on the notes to the accounts.

The most significant change in income has been a 3 year award from Henry Smith, and the first 2 payments of this have appeared in these accounts. It is pleasing that our donations have kept step with the increase in overall income.

Expenditure is shown at £97,765 (2023/24 £128,037)

The total cash year end carried forward is £ 71,923 (2023/4 £50,761).

Public benefit statement

The trustees of SAGE take their responsibilities seriously and are confident that SAGE's activities meet the public benefit guidance of the Charity Commission. SAGE's activities this year continued to meet our aim of promoting the mental and physical health of our members. Our main activities are horticultural therapy which is an effective, well evidenced method of supporting people with mental health problems, arts activities and a professionally led and supported singing group.

The beneficiaries of SAGE are adults with mental health problems who live in Sheffield. Our gardening site has been landscaped to be accessible to people who also have physical disabilities and we work hard to ensure that the most marginalised members of the community can attend.

Support Arts Gardening Education

Trustees' report continued.

Chair's report

Summary

The year has seen uninterrupted delivery of care for our groups. Our stable staff team has ensured consistent support across 3 groups running nearly continuously across all seasons.

15 volunteers have supported 50 people with mental health problems.

55% of beneficiaries declare other significant chronic health issues.

Weekly attendance is 80%+.

Behind the scenes, fund-raising has successfully kept SAGE afloat.

Amongst the year's activities have been:

- 2 regular weekly groups enjoyed the gardening spaces.
- SAGE singing group – Singing through the Seasons- has met weekly through the year.
- Mikron theatre group performed at the Grimesthorpe allotment site in July to an audience of about 130. We look forward to their visit in July 2025.
- Group members engaged a mix of day trips and outside activities.
- Monthly use of our allotment & cabin by Sheffield Carers support group.

Our staff team of 3 has been stable and great thanks is due to them for their hard work, compassion and loyalty.

Any staff gaps in the year are covered by a small experienced stable team of sessional workers.

Next year sees the planned retirement of our director at the end of March, offering both opportunities and challenges.

Volunteers continue to be a mainstay of our delivery. Some come weekly to support members, others work behind the scenes to maintain the allotments, perform DIY tasks, steward Mikron, etc. They are diverse in age and background and an inspiration to meet.

Numerically, over 15 support volunteers (not including trustees) gave over 1800 volunteering hours contributing nearly £25,000 worth of working hours.

Trustees are vital to our delivery and committed to our mission.

All volunteer for SAGE in other roles eg as support, maintenance, stewards.

2 Trustees left SAGE in 2024 due to personal circumstances.

Thanks go to Nalin Seneviratne for his dedicated hard work as treasurer, and to Andy Challands for giving the benefit of his extensive management experience.

In common with many charities we are finding it hard to recruit new trustees. We recognise and are engaged in the need to change and innovate our processes to make us attractive to new trustee recruits.

Support Arts Gardening Education

Trustees' report continued.

We could not continue without our funders.

Grants received are as listed in the detailed accounts. We are grateful for this fantastic and varied support and generosity. 20% of income is from individual's donations. This is significant acknowledgement of SAGE's role in supporting mental health in Sheffield.

Green and Blue prescribing supported SAGE financially again this year.

Next year we expect support from the ICB (Intermediate Care Board) as SAGE works in collaboration with 5 other local organisations.

SAGE hosts (and receives funding) from university medical students on placements – an excellent chance for them to learn about non-medical approaches to ill health.

Collaboration and Cooperation

We continue to collaborate with local organisations. These include (in no particular order): Green City Action, Burngreave and Pitsmoor Surgeries, SOAR, Friends of Abbeyfield Park, Flourish, Christchurch Pitsmoor, Sheffield and Rotherham Wildlife Trust, the Pitsmoor Surgery Primary Mental health care project, Sheffield Carers Centre and from further afield Mikron Theatre Company.

We have been supported by Grimesthorpe allotments society, and Sheffield City Council allotments and events departments.

Finances

Our financial position remains stable and healthy.

We have achieved our goal of having a proportion of longer-term funding with a 3-year index linked grant from Henry Smith that commenced August 2024.

This gives greater stability and confidence in the future.

Trustee Meetings

Trustees meet formally every 2-3 months throughout the year.

The Finance and HR subcommittee meets regularly and before every board to review, discuss and report. Minutes are taken and circulated to all trustees for information and approval.

(The previous fund-raising committee has been subsumed into Finance.)

Financial Risk Management

The Finance and HR group of director and trustees meets every 6 to 8 weeks to review current/future finances. Its members approve operational changes in expenditure, and also sign off internet banking transfers.

Material variations from the board approved budget are taken to the trustee board for approval as necessary.

Dr William Carlile
Chair of Trustees

Support Arts Gardening Education

Trustees' responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on _____ and is signed on their behalf by:

William Carlile
Chair



Alison Frost
Company Secretary



Support Arts Gardening Education

**Independent Examiner's report on the Accounts of
Support Arts Gardening Education
For the year ended 31 March 2025**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 8 to 11.

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 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: 10/9/2025

Support Arts Gardening Education

Statement of Financial Activities For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from					
Grants	4	2,750	92,192	94,942	72,859
Earned income	4	-	-	-	1,043
Other income	4	23,985	-	23,985	20,464
Total Income		26,735	92,192	118,927	94,366
Expenditure on					
Charitable expenditure					
Staff Costs		-	61,043	61,043	54,773
Bookkeeping		3,304	-	3,304	-
Consultancy		0	-	-	708
Training		766	-	766	537
Office Costs		2,538	-	2,538	2,274
Membership and subscriptions		600	-	600	304
Premises Costs		4,320	-	4,320	-
Capital expenditure		-	2,275	2,275	-
Marketing and Publicity		2,404	3,109	5,513	1,744
Insurance		1,290	-	1,290	1,251
Projects		2,896	6,070	8,966	60,324
Singing workshops		2,168	2,834	5,002	4,135
Volunteer expenses		-	423	423	823
Bank Charges		360	-	360	212
Accountancy and payroll		796	-	796	952
Other expenditure		569	-	569	-
Total expenditure		22,011	75,754	97,765	128,037
Net (outgoing)/incoming resources		4,724	16,438	21,162	(33,671)
Total funds brought forward		37,246	13,515	50,761	84,432
Total funds carried forward	5	41,970	29,953	71,923	50,761

Support Arts Gardening Education
Balance sheet as at 31 March 2025

	Notes	2025 £	2024 £
Current assets			
Bank		72,248	50,905
Cash		55	211
Debtors	2	-	-
Total current assets		<u>72,303</u>	<u>51,116</u>
Creditors: amounts falling due within one year	3	(380)	(355)
Net current assets/(liabilities)		<u>71,923</u>	<u>50,761</u>
Total assets less current liabilities		<u>71,923</u>	<u>50,761</u>
Total net assets		<u>71,923</u>	<u>50,761</u>
Represented By			
FUNDS			
Unrestricted income fund		36,970	32,246
Designated funds		5,000	5,000
Restricted income fund		29,953	13,515
		<u>71,923</u>	<u>50,761</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Director's responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements are approved by the Board on _____ and signed on its behalf by:

Dr William Carlile  Chair
 Alison Frost  Company Secretary

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2025

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

(f) Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Debtors

These refer to monies being due to the charity at the year end.

They are in respect of:-

	2025	2024
	£	£
Total	-	-

3 Creditors; amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2025	2024
	£	£
Trade creditors	355	340
	355	340

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2025

4 Incoming resources	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Grants			
Albert Hunt		2,000	2,000
Awards for All	-	20,000	20,000
Church Burgess Trust	-	2,000	2,000
Company of Cutlers	750	-	750
Foyle Foundation	-		0
Freshgate Trust	-		0
Goundworks UK	-	1,332	1,332
Gripple	-		0
Henry Smith Charity	-	44,500	44,500
Scurrah Wainwright	-	4,000	4,000
Sheffield City Council	-	1,920	1,920
Sheffield Town Trust	2,000	2,940	4,940
South Yorkshire Community Foundation	-	12,500	12,500
Skipton Building Society	-	1,000	1,000
Total	<u>2,750</u>	<u>92,192</u>	<u>94,942</u>
Earned income			
Services	-	-	0
	<u>0</u>	-	<u>0</u>
Other income			
Friends of SAGE donations	420	-	420
Donations	23,245	-	23,245
Singing Workshops	120	-	120
Other income	200	-	200
	<u>23,985</u>	-	<u>23,985</u>

5 Restricted Fund Movements

Funds	Opening balance 1 April 2024	Receipts	Payments	Closing balance 31 March 2025
Arnold Clarke	669	-	(669)	-
Albert Hunt	-	2,000	(2,000)	-
Arts Council England	-2,963	-	2,963	-
The Brelms Trust CIC	4,228	-	(4,228)	-
Church Burgess Trust	-	2,000	(2,000)	-
Harry Bottom Charitable Trust	361	-	(361)	-
Henry Smith Charity	-	44,500	(24,009)	20,491
J G Graves Trust	881	-	(881)	-
Gripple	1,259	-	(1,259)	-
Groundwork Uk	-	1,332	(1,332)	-
National Lottery - Awards for All	-	20,000	(13,547)	6,453
Postcode Lottery	500	-	-	500
Scurrah Wainwright	-	4,000	(4,000)	-
ScrewFix	4,068	-	(2,275)	1,793
Sheffield City Council	-	1,920	(1,920)	-
Sheffield Town Trust	-	2,940	(2,835)	105
SOAR	1,512	-	(1,512)	-
Skipton Building Society	-	1,000	(389)	611
South Yorkshire Community Fund	-	12,500	(12,500)	-
Talbot Trust	3,000	-	(3,000)	-
Sub totals	<u>13,515</u>	<u>92,192</u>	<u>(75,754)</u>	<u>29,953</u>
Unrestricted Fund Movements	<u>37,246</u>	<u>26,735</u>	<u>(22,011)</u>	<u>41,970</u>
Total Fund Movements	<u>50,761</u>	<u>118,927</u>	<u>(97,765)</u>	<u>71,923</u>

SUPPORT ARTS GARDENING EDUCATION

England & Wales - Charity number 1114743

Accounts

Support Arts Gardening Education
(Company Ltd by Guarantee Number 05698287)
(Charity Registration No. 1114743)

FINANCIAL STATEMENTS

For the year ended 31 March 2024

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Support Arts Gardening Education

Trustees' report

Trustees

Dr William Carlile	Chair
Andrew Challands	
Alison Frost	
Hugh McCullough	
Clare McManus	Resigned 24 October 2023
Andrew Naisby	
Michael Seneviratne	Resigned 6 September 2023
Nalin Seneviratne	Resigned 31 May 2024
Max Nerurkar	Appointed 6 December 2023

Company Secretary

Alison Frost

Registered Charity number

1114743

Company Ltd by Guarantee number

05698287

Registered office

Minna House
30 Minna Road
Sheffield
S3 9AZ

Bank

Royal Bank of Scotland
Westgate
Mansfield
NG18 1TR

Independent Examiner

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Support Arts Gardening Education

Trustees' report for the year ended 31 March 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

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The non-service costs are principally those of redundancy payments (recalculated on a regular basis) and restitution of the allotments we use (as required in our agreement with the council).

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This ensures the larger part of any reserves will continue to support our beneficiaries until closure. The size of reserves is determined by an assessment of risk at any given time. At the time of issuing this report the risk is "moderate" as we have grants and other sources of income that will cover the next year, but no guarantee of longer term funding.

Financial review

Income for the year is shown at £94,366 (2023 £90,107 and is roughly 83:17 split between grants and donations. The grants listed on the notes to the accounts. Expenditure is shown at £128,037 (2023: £74,770) making a cash deficit on income of £33,671 for the financial year.

The total cash year end carried forward is £50,761 (2023: £84,432). This includes a commitment of £13,515 of expenditure against restricted funds received in year, £18,000 in running costs reserves and £5,000 general contingency. Also see finance section on the chairs report page 5.

Public benefit statement

The trustees of SAGE take their responsibilities seriously and are confident that SAGE's activities meet the public benefit guidance of the Charity Commission. SAGE's activities this year continued to meet our aim of promoting the mental and physical health of our members. Our main activities are horticultural therapy which is an effective, well evidenced method of supporting people with mental health problems, arts activities and a professionally led and supported singing group.

The beneficiaries of SAGE are adults with mental health problems who live in Sheffield. Our gardening site has been landscaped to be accessible to people who also have physical disabilities and we work hard to ensure that the most marginalised members of the community can attend.

Support Arts Gardening Education

Trustees' report continued.

Chair's report

Summary

It has been another busy and successful year for SAGE. Members have continued to benefit from the range of activities provided by our stable group of staff and volunteers.

In addition to our normal delivery 12 people benefitted from the additional activities, support and stimulation offered by the SAGE managed project "Stone Soup".

Amongst the year's activities have been:

- "Stone Soup" – a largely Arts Council funded project that supported 12 members in exploring life issues through arts and ceramics, and culminated in a well-attended 3-week exhibition at a City Centre arts space (Persistence Works).
- 3 regular weekly groups enjoyed the gardening spaces that were re-furbished the previous year.
- SAGE singing group – Singing through the Seasons- has met weekly through the year.
- Mikron theatre group performed at the Grimesthorpe allotment site in May. We look forward to their visit in July 2024.
- Group members also enjoyed a mix of day trips and outside activities.
- Monthly use of our allotment & cabin by Sheffield Carers support group.
- Internal refurbishment of the allotment cabin over 5 days by a skilled volunteer group.

Trustees met for a half day strategy session in February. This supported continuation of our current delivery, but also a desire to fund better support for access to our services at the point of referral. More groups should be run if funding allows.

Our staff team of 3 has been stable over the year and great thanks is due to them for their hard work, compassion and loyalty.

Through the year we were joined by an excellent team of temporary staff to support Stone Soup and cover extra sessions or absences.

Volunteers continue to be a mainstay of our delivery. Some come weekly to support members, others work behind the scenes to maintain the allotments, perform DIY tasks, steward Mikron, etc.

Our trustees are essential to guide and advise SAGE, but all do more than just attend meetings. Many volunteer to support groups, or undertake additional maintenance.

This year especial thanks are due to Nalin Seneviratne in his role as treasurer, an onerous and exacting role in any charity.

Clare McManus was instrumental in Arts Council Funding for Stone Soup. Application, organisation and final reporting was a huge piece of work which cannot be underestimated. She has completed her term as trustee and we wish her well in the future. She will be remembered for her huge contribution over many years.

Michael Seneviratne gave time as trustee over many years, but also winnings from appearing in Pointless!

We could not continue without our funders. Grants received are as listed and represent the majority of income, but the financial support and goodwill of individual private donors who give with no expectation of public acknowledgement is essential and offer the organisation a huge psychological boost.

SAGE receives income from the Green and Blue prescribing initiative This acknowledges the therapeutic benefit of the Outdoors in mental health.

SAGE has income from supporting and tutoring university medical students. We are delighted they can experience our alternative approach to mental health support.

Support Arts Gardening Education

Trustees' report continued.

Collaboration and Cooperation

Over the year we have collaborated with a range of local organisations. These include (in no particular order): Green City Action, Burngreave and Pitsmoor Surgeries, SOAR, Friends of Abbeyfield Park, Flourish, Christchurch Pitsmoor, Sheffield and Rotherham Wildlife Trust, the Pitsmoor Surgery Primary Mental health care project, Sheffield Carers Centre and from further afield Mikron Theatre Company.

We have been supported by Grimesthorpe allotments society, and Sheffield City Council allotments and events departments.

Trustee Meetings

Trustees meet formally every 2-3 months throughout the year.

There are 2 constituted trustee sub-committees that meet regularly at similar or more frequent intervals – the Finance and HR Committee, and the Income Generation Group. The chair and director are members of both groups. Minutes are taken and circulated to all trustees for information and approval.

Finances

These accounts show some variation from the previous year, but are mainly in line with the trends over a 4 year period.

Income for the year has been healthy in the context of our budget, but remains a challenge. Private donations have reduced as a proportion of our income – 17% against 36% last year – perhaps reflecting the UK's overall financial situation, but also a one-off donation of £10k credited the previous year.

We continue to be supported by locally based firms and grant makers as listed in the notes.

There is a £33k reduction in the year-end balance from the previous year (£50,761 vs £84,432).

22/23 figures had been augmented by the inclusion of ~£20k credit from the Arts Council for Stone Soup, so year on year comparison should take this into account. (£50,761 vs £63,793)

The current year expenditure is significantly increased at £128,037 against £74,770.

The current year expenditure includes one-off project costs - monies spent on refurbishing the site and Stone Soup. When these are allocated the expenditure for 23/24 is closely in line with previous year at ~£78k.

There has been less progress than had been hoped in securing future financial security through multi-year grants, but that remains the medium-term aim.

Other charities report that the funding climate remains tough.

The board believes the figures reveal stable finances and that there is no increase in financial risk.

Financial Risk Management

The 2 trustee sub-committees supervise the financial affairs of SAGE and report to the board. The finance and HR group of director and trustees meets every 6 to 8 weeks to review current/future finances. Its members approve operational changes in expenditure, and also sign off internet banking transfers.

Material variations from the board approved budget are taken to the trustee board for approval as necessary.

The funding sub-group looks at submitted bids and plans for future ones. Its members manage grant applications for SAGE in conjunction with the director.

Both groups have trustee board approved terms of reference.

Dr William Carlile
Chair of Trustees

Support Arts Gardening Education

Trustees' responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

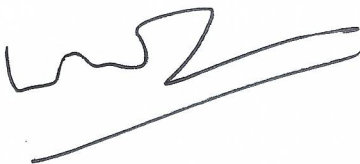
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

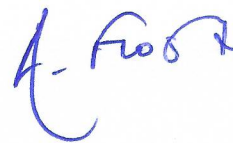
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 11/1/2022 and is signed on their behalf by:

William Carlile
Chair



Alison Frost
Company Secretary



Support Arts Gardening Education

Independent Examiner's report on the Accounts of Support Arts Gardening Education For the year ended 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 8 to 11.

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 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____



Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____



Support Arts Gardening Education

Statement of Financial Activities For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income from					
Grants	4	-	72,859	72,859	58,437
Earned income	4	1,043	-	1,043	-
Other income	4	20,464	-	20,464	31,670
Total Income		21,507	72,859	94,366	90,107
Expenditure on					
Charitable expenditure					
Staff Costs		28,181	26,592	54,773	52,036
Consultancy		315	393	708	1,675
Training		391	146	537	2,363
Office Costs		1,010	1,264	2,274	2,304
Membership and subscriptions		304	-	304	282
Premises Costs		-	-	-	2,160
Capital expenditure		-	-	-	4,386
Marketing and Publicity		-	1,744	1,744	90
Insurance		-	1,251	1,251	1,323
Projects		1,265	59,059	60,324	4,452
Singing workshops		-	4,135	4,135	2,172
Volunteer expenses		-	823	823	288
Bank Charges		62	150	212	333
Accountancy and payroll		154	798	952	906
Total expenditure		31,682	96,355	128,037	74,770
Net (outgoing)/incoming resources		(10,175)	(23,496)	(33,671)	15,337
Total funds brought forward		47,421	37,011	84,432	69,095
Total funds carried forward	5	37,246	13,515	50,761	84,432

Support Arts Gardening Education
Balance sheet as at 31 March 2024

	Notes	2024 £	2023 £
Current assets			
Bank		50,905	84,177
Cash		211	595
Debtors	2	-	-
Total current assets		<u>51,116</u>	<u>84,772</u>
Creditors: amounts falling due within one year	3	(355)	(340)
Net current assets/(liabilities)		<u>50,761</u>	<u>84,432</u>
Total assets less current liabilities		<u>50,761</u>	<u>84,432</u>
Total net assets		<u><u>50,761</u></u>	<u><u>84,432</u></u>
Represented By			
FUNDS			
Unrestricted income fund		32,246	42,421
Designated funds		5,000	5,000
Restricted income fund		13,515	37,011
		<u>50,761</u>	<u>84,432</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

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

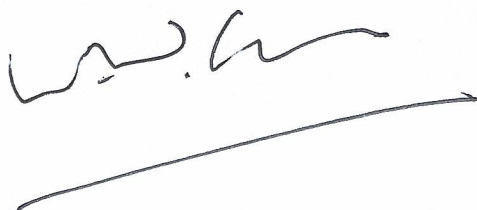
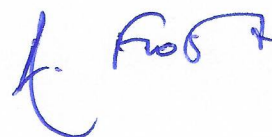
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements are approved by the Board on 11/9/2024 and signed on its behalf by:

Dr William Carlile
Chair

Alison Frost
Company Secretary

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2024

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

(f) Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Debtors

These refer to monies being due to the charity at the year end.
They are in respect of:-

	2024	2023
	£	£
Total	<u>-</u>	<u>-</u>

3 Creditors; amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2024	2023
	£	£
Trade creditors	<u>355</u>	<u>340</u>
	<u>355</u>	<u>340</u>

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2024

4 Incoming resources	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Grants			
Arts Council England	-	2,331	2,331
The Brelms Trust CIC	-	5,675	5,675
Company of Cutlers	-	1,000	1,000
Foyle Foundation	-	5,000	5,000
Freshgate Trust	-	2,000	2,000
Garfield Weston Trust	-	10,000	10,000
Gripple	-	1,300	1,300
J G Graves Trust	-	1,500	1,500
Postcode Lottery	-	500	500
ScrewFix	-	4,204	4,204
SOAR	-	1,512	1,512
South Yorkshire Community Foundation	-	10,937	10,937
Talbot Trust	-	3,000	3,000
Wolfson Trust	-	23,900	23,900
Total	<u>-</u>	<u>72,859</u>	<u>72,859</u>
Earned income			
Services	1,043	-	1,043
	<u>1,043</u>	<u>-</u>	<u>1,043</u>
Other income			
Friends of SAGE donations	405	-	405
Donations	17,418	-	17,418
Singing Workshops	120	-	120
Other income	2,521	-	2,521
	<u>20,464</u>	<u>-</u>	<u>20,464</u>

5 Restricted Fund Movements

Funds	Opening balance 1 April 2023	Receipts	Payments	Closing balance 31 March 2024
Arnold Clarke	669	-	-	669
Arts Council England	20,639	2,331	(25,933)	-2,963
Cutlers	618	1,000	(1,618)	-
The Brelms Trust CIC	-	5,675	(1,447)	4,228
Foyle Foundation	-	5,000	(5,000)	-
Freshgate Trust	-	2,000	(2,000)	-
Garfield Weston Trust	-	10,000	(10,000)	-
Harry Bottom Charitable Trust	516	-	(155)	361
J G Graves Trust	1,783	1,500	(2,402)	881
Gripple	-	1,300	(41)	1,259
National Lottery - Awards for All	8,184	-	(8,184)	-
Jim Hogg Donation	1,660	-	(1,660)	-
Postcode Lottery	-	500	-	500
Prince of Wales Charitable Foundation	1,500	-	(1,500)	-
ScrewFix	-	4,204	(136)	4,068
Sheffield Town Trust	103	-	(103)	-
SOAR	-	1,512	-	1,512
Social Farms	758	-	(758)	-
South Yorkshire Community Fund	-	10,937	(10,937)	-
Talbot Trust	581	3,000	(581)	3,000
Wolfson Trust	-	23,900	(23,900)	-
Sub totals	<u>37,011</u>	<u>72,859</u>	<u>(96,355)</u>	<u>13,515</u>
Unrestricted Fund Movements	<u>47,421</u>	<u>21,507</u>	<u>(31,682)</u>	<u>37,246</u>
Total Fund Movements	<u>84,432</u>	<u>94,366</u>	<u>(128,037)</u>	<u>50,761</u>

SUPPORT ARTS GARDENING EDUCATION

England & Wales - Charity number 1114743

Accounts

Support Arts Gardening Education

(Company Ltd by Guarantee Number 05698287)

(Charity Registration No. 1114743)

FINANCIAL STATEMENTS

For the year ended 31 March 2023

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Notes to the accounts	11-12

Support Arts Gardening Education

Trustees' report

Trustees

Dr William Carlile	Chair
Andrew Challands	
Alison Frost	
Hugh McCullough	
Clare McManus	
Andrew Naisby	
Michael Seneviratne	
Nalin Seneviratne	Treasurer

Company Secretary

Alison Frost	Appointed 10 May 2023
--------------	-----------------------

Registered Charity number
1114743

Company Ltd by Guarantee number
05698287

Registered office

Minna House
30 Minna Road
Sheffield
S3 9AZ

Bank

Royal Bank of Scotland
Westgate
Mansfield
NG18 1TR

Independent Examiner

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Support Arts Gardening Education

Trustees' report for the year ended 31 March 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 6 February 2006 and registered as a charity on 19 June 2006.

The Directors of the company, as listed on page two, are also charity trustees for the purpose of charity law and under the company's articles are known as members of the board of trustees.

New Trustees are recruited by an initial meeting between the prospective new trustee and 2 existing board members to discuss job description, responsibilities, skills, experience, availability and commitment. For all new trustees two references will be taken up and a DBS check undertaken. An introduction to SAGE will include: the background of SAGE, meeting of Staff and other trustees and also a visit to the allotment site. An application to become trustee is discussed and if appropriate approved by the board of trustees.

Aims & Objectives

The object of the organisation is 'to promote the physical and mental health of the residents of Sheffield by the provision of activities which will include in particular, but not exclusively: support, care and counselling, opportunities for artistic and creative expression, opportunities for recreation and other leisure time occupation, opportunities for education and training for work'. At the moment this is achieved through the project SAGE Greenfingers a horticultural therapy service for adults with mental health problems, arts programmes, and a weekly singing group facilitated by a professional singer and supported by paid staff.

Reserves Policy

SAGE reserves policy has been approved by the board and is reviewed annually, or more frequently should financial projections change. SAGE keeps reserves to cover our known financial obligations in the event of unexpected closure, but also to protect our beneficiaries, volunteers and staff.

The non-service costs are principally those of redundancy payments (recalculated on a regular basis) and restitution of the allotments we use (as required in our agreement with the council).

As a charity serving extremely vulnerable beneficiaries, our normal service is designed to avoid sudden changes in support. For this reason our reserves retain a buffer of operating costs so that we can maintain a service to beneficiaries whilst we negotiate and plan for their next steps should there be "unplanned" closure. This also allows due notice to be given to volunteers and staff, and control the process in the least traumatic way for all.

This ensures the larger part of any reserves will continue to support our beneficiaries until closure. The size of reserves is determined by an assessment of risk at any given time. At the time of issuing this report the risk is "moderate" as we have grants and other sources of income that will cover the next year, but no guarantee of longer term funding.

Financial review

Income for the year is shown at £90,107 (2022 £59,735) and is roughly 64:36 split between grants and donations. The grants listed on the notes to the accounts. Expenditure is shown at £74,770 (2022: £48,762) making a cash surplus on income of £15,337 for the financial year.

The total cash year end carried forward is £84,432 (2022: £69,095). This includes a commitment of £37,011 of expenditure against restricted funds received in year, £18,000 in running costs reserves and £5,000 general contingency.

Public benefit statement

The trustees of SAGE take their responsibilities seriously and are confident that SAGE's activities meet the public benefit guidance of the Charity Commission. SAGE's activities this year continued to meet our aim of promoting the mental and physical health of our members. Our main activities are horticultural therapy which is an effective, well evidenced method of supporting people with mental health problems, arts activities and a professionally led and supported singing group.

The beneficiaries of SAGE are adults with mental health problems who live in Sheffield. Our gardening site has been landscaped to be accessible to people who also have physical disabilities and we work hard to ensure that the most marginalised members of the community can attend.

Support Arts Gardening Education

Trustees' report continued.

Chair's report

This report summarises SAGE's year to end March 2023, and looks to the future.

As with society, this is the year when SAGE adjusted to the "new normal" post Covid. A "normal" which includes greater recognition of psychological health and the need for appropriate support. Regular referrals to SAGE continue.

Members' positive feedback about the support, friendship and activity on offer at SAGE motivates and inspires volunteers, staff, and trustees.

After the upheavals of the previous 2 years this was a year of stability. We have re-established regular working practices and started to look to the future. Whilst our members need stability SAGE will continue to develop.

The singing group has met weekly on Mondays, regular gardening groups on Tuesday and Thursday.

A new less formal and shorter group has started on Wednesdays.

Meanwhile the innovative Arts Council funded project "Stone Soup" starts in the new financial year. This new 6 month group will use the main allotment site and develop concepts based around pottery. The group will be led and supported by an experienced potter and support worker.

Volunteers remain core to our service delivery. Some regularly support the weekly groups, others give time for occasional events such as allotment clear-up sessions or the Mikron Theatre performance.

We have retained our core paid staff but recruited sessional workers for new/extra sessions.

SAGE is committed to securing future delivery of its support. To further this, developments in year have included an extensive refurbishment of the main allotment site – paths, retaining walls and fences. This was funded by a grant from the Wolfson Foundation and the generosity of an individual donor.

A robust rain/weather shelter has been erected on plot 66 (opposite our main site).

During the year we have actively collaborated and supported, amongst others, Green City Action, Flourish, Sheffield Carers Centre, Mikron Theatre, Sheffield University (student placements). We continue to explore and build links with other organisations.

We have benefitted from active participation in Sheffield Green Prescribing initiative.

Funding for the year has remained healthy with total income of £89,607 against in year expenditure of £74,770 leaving a year-end balance of £83,932. We received £58,439 from 15 grants, and £31,670 from donors. Of the grants £20,983 is Arts Council funding for "Stone Soup" which delivery is mainly in the next financial year. The proportion of our income from donors remains healthy.

SAGE is very grateful for the generosity of all those who have supported us this year.

Expenses show staff expenditure increased from £32,341 in 2022 to £52,036 this year. This is the first year in which we have had a full staff compliment in post all year, as well as increased sessional staff to cover additional services. The director post is the only role not principally devoted to direct service delivery.

Our vision for the future is to remain loyal to our founding values – providing supported activities to adults with mental health issues, especially those who struggle to access other services.

We remain committed to offering high staffing and volunteer ratios to our groups, as it is not just about attendance but active and personalised support.

A majority of members attended an informal session with staff and trustees in late 2022, giving feedback that was very positive about continuing current service delivery. This reflects the evolution of our current model over many years.

Such feedback is essential and we continue to develop ways that achieve this without detriment to members.

New funding will be sought not only to continue our core services, but also to develop our support for new members and volunteers. We are making links with the ShefFood initiative, and looking at possible ways to extend SAGE's work elsewhere in Sheffield.

SAGE's service provision as a whole has a low visible public profile. This is appropriate for and due to the nature of our activities, and the potential vulnerability of members. Our profile dropped further during Covid.

To help secure future funding and improve our base of supporters and volunteers we are looking at ways to "tell our story" more effectively, and reach a wider audience. SAGE also needs to express greater confidence in its knowledge and skills.

Support Arts Gardening Education

Trustees' report continued.

Personnel

Our core employed staff has been stable over this year. Sheila Manclark, appointed in the previous financial year, continues as director. Our 2 regular project/support workers have provided invaluable stability and support through all weathers. Extra sessional workers have been recruited to cover absences and new groups (Stone Soup and the Wednesday group). The singing group retain their long-term tutor. The group is supported by a SAGE staff member. Volunteers are invaluable. We are pleased that some previous group members become volunteers. We have hosted vocational student placements during the year.

Service Delivery

We continue to run sessions on Tuesdays and Thursday from 10.30 to 1.30. A second small group runs alongside the main group on Tuesday, and we offer a shorter session on Wednesdays that aims to offer progression to members. Midday meals are shared at sessions. Our meals use allotment produce as available, and surplus is shared with members – very low mileage organic food!

Allotment groups continued to run successfully during the 6 week allotment refurbishment using rented premises.

Stone Soup will run regularly on Fridays to a more complex timetable. They will be able to use the allotment cabin for meetings, and an exhibition is planned for September at Persistence Works in Sheffield City Centre.

Singing group meets weekly on Mondays in a rented hall.

Trustee Meetings

Trustees meet formally every 2-3 months throughout the year.

There are 2 constituted trustee sub-committees that meet regularly at similar or more frequent intervals – the Finance and HR Committee, and the Income Generation Group. The chair and director are members of both groups.

Minutes are taken and circulated from all the above to all trustees for information and approval.

Financial Risk Management

The 2 trustee sub-committees supervise the financial affairs of SAGE and report to the board.

The finance and HR group of director and trustees meets every 6 to 8 weeks to review the current situation. Its members approve operational changes in expenditure, and also sign off internet banking transfers. Any significant changes from the proposed budget are taken to trustee board for approval as necessary.

The funding sub-group of trustees and director looks at submitted bids and plans for future ones. The members manage grant applications for SAGE in conjunction with the director.

Both groups have trustee board approved terms of reference.

Support Arts Gardening Education

Trustees' report continued.

Funding

Funding has remained stable and is healthy in the short to medium term.

Income has increased from £59,735 in 2022 to £90,107 in 2023, whilst expenditure has increased from £48,762 to £74,770, leaving a year end carry forward of £84,432.

We have invested in the future of our main allotment site by undertaking extensive grant and donation funded refurbishment. Full figures will appear in future accounts. The main site can now be used by Sheffield Carers Group. This meets there monthly.

A target for the year 2023/4 will be internal refurbishment of the allotment all-weather cabin.

In future years we are seeking a proportion of longer term funding streams to reduce our financial risk. This would continue to be complimented by donations and shorter term funding, but we believe would offer SAGE greater resilience. We shall also seek funds that allow SAGE to develop and trial different elements of its service e.g. more support for new members and volunteers, and continued improvement of the allotment sites.

Funding for SAGE's much valued weekly singing group is subsumed within these annual accounts. Unlike the allotment based service it has no permanent physical presence, nor requirement for physical investment. Also as a women only group it maintains a low public profile.

SAGE funds organisational costs, room rental and refreshments, and the self-employed singing tutor. Our staff provide support before, during and after sessions. Some of the listed grants are specifically for this service.

15 bodies, including several local organisations gave SAGE grants within this financial year. We are really grateful for this invaluable support. This year spending against several grants overlaps 2 accounting years – see note 5, p11. The balances will appear in the current year figures.

Funding applications require skill and application and as chair I would like to thank the director and trustees involved. Our thanks go especially to Clare McManus who successfully completed and manages the complex Arts Council process, as well as inspiring this artistic initiative.

64% of in-year income came from grants but 36% from private donations. SAGE could not do without these private donors, small and large, who show faith in what we do whilst expecting little in return. These donations are a real encouragement to members, volunteers, staff and trustees. This money also allows greater flexibility in managing/financing service delivery.

Dr William Carlile

Chair of Trustees

Support Arts Gardening Education

Trustees' responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 01/01/2023 and is signed on their behalf by:


Willaim Carlile
Chair


Alison Frost
Company Secretary

Support Arts Gardening Education

Independent Examiner's report on the Accounts of Support Arts Gardening Education For the year ended 31 March 2023

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 9 to 12.

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 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: 31/3/2023

Support Arts Gardening Education

Statement of Financial Activities For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from					
Grants	4	500	57,937	58,437	29,688
Earned income	4	-	-	-	-
Other income	4	21,670	10,000	31,670	30,047
Total Income		22,170	67,937	90,107	59,735
Expenditure on					
Charitable expenditure					
Staff Costs		19,480	32,556	52,036	32,341
Sessional workers		-	-	-	1,710
Consultancy		405	1,270	1,675	430
Training		365	1,998	2,363	-
Office Costs		1,564	740	2,304	1,442
Membership and subscriptions		282	-	282	397
Premises Costs		-	2,160	2,160	2,160
Capital expenditure		3,503	883	4,386	-
Marketing and Publicity		90	-	90	88
Insurance		-	1,323	1,323	1,403
Allotment activities		-	4,452	4,452	4,530
Singing workshops		2,172	-	2,172	2,694
Volunteer expenses		-	288	288	339
Bank Charges		92	241	333	503
Accountancy and payroll		-	906	906	725
Total expenditure		27,953	46,817	74,770	48,762
Net (outgoing)/incoming resources		(5,783)	21,120	15,337	10,973
Total funds brought forward		53,204	15,891	69,095	58,122
Total funds carried forward	5	47,421	37,011	84,432	69,095

Support Arts Gardening Education
Balance sheet as at 31 March 2023

	Notes	2023 £	2022 £
Current assets			
Bank		84,177	68,780
Cash		595	630
Debtors	2		
Total current assets		<u>84,772</u>	<u>69,410</u>
Creditors: amounts falling due within one year	3	(340)	(315)
Net current assets/(liabilities)		84,432	69,095
Total assets less current liabilities		<u>84,432</u>	<u>69,095</u>
Total net assets		<u>84,432</u>	<u>69,095</u>
Represented By			
FUNDS			
Unrestricted income fund		42,421	48,204
Designated funds		5,000	5,000
Restricted income fund		37,011	15,891
		<u>84,432</u>	<u>69,095</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements are approved by the Board on 6/4/2023 and signed on its behalf by:


 Dr William Carlile
 Chair


 Nalin Seneviratne
 Trustee

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2023

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

(f) Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Debtors

These refer to monies being due to the charity at the year end.

They are in respect of:-

	2023	2022
	£	£
Total	<u>-</u>	<u>-</u>

3 Creditors; amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2023	2022
	£	£
Trade creditors	<u>340</u>	<u>315</u>
	<u>340</u>	<u>315</u>

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2023

4 Incoming resources	Unrestricted Funds	Restricted Funds	Total 2023	
	£	£	£	
Grants				
Allen Lane Foundation	-	5,856	5,856	
Arnold Clarke	-	1,000	1,000	
Arts Council England	-	20,983	20,983	
Cutlers	-	750	750	
Cost Co	-	1,500	1,500	
Edward Gosling Trust	-	5,000	5,000	
Gripple	500	1,300	1,800	
Harry Bottom Charitable Trust	-	1,049	1,049	
J G Graves Trust	-	2,000	2,000	
National Lottery - Awards for All	-	9,999	9,999	
Prince of Wales Charitable Foundation	-	1,500	1,500	
Sheffield Town Trust	-	2,500	2,500	
Social Farms	-	1,500	1,500	
Talbot Trust	-	2,500	2,500	
Tram Lines	-	500	500	
Total	<u>500</u>	<u>57,937</u>	<u>58,437</u>	
Earned income				
Self Directed Support	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
Other income				
Friends of SAGE donations	360	-	360	
Donations	20,790	-	20,790	
Donation Jim Hogg	-	10,000	10,000	
Singing Workshops	264	-	264	
Other income	256	-	256	
	<u>21,670</u>	<u>10,000</u>	<u>31,670</u>	
5 Restricted Fund Movements				
	Opening balance 1 April 2022	Receipts	Payments	Closing balance 31 March 2023
Funds				
Allen Lane Foundation	-	5,856	(5,856)	-
Arnold Clarke	-	1,000	(331)	669
Arts Council England	-	20,983	(344)	20,639
Cutlers	-	750	(132)	618
Cost Co	-	1,500	(1,500)	-
Edward Gosling Trust	-	5,000	(5,000)	-
Harry Bottom Charitable Trust	-	1,049	(533)	516
J G Graves Trust	-	2,000	(217)	1,783
Gripple	-	1,300	(1,300)	-
National Lottery - Awards for All	-	9,999	(1,815)	8,184
Jim Hogg Donation	5,494	10,000	(13,834)	1,660
Prince of Wales Charitable Foundation	-	1,500	-	1,500
Sheffield Town Trust	-	2,500	(2,397)	103
Social Farms	-	1,500	(742)	758
South Yorkshire Community Fund	10,397	-	(10,397)	-
Talbot Trust	-	2,500	(1,919)	581
Tramlines	-	500	(500)	-
Sub totals	<u>15,891</u>	<u>67,937</u>	<u>(46,817)</u>	<u>37,011</u>
Unrestricted Fund Movements	<u>53,204</u>	<u>22,170</u>	<u>(27,953)</u>	<u>47,421</u>
Total Fund Movements	<u>69,095</u>	<u>90,107</u>	<u>(74,770)</u>	<u>84,432</u>

SUPPORT ARTS GARDENING EDUCATION

England & Wales - Charity number 1114743

Accounts

Support Arts Gardening Education
(Company Ltd by Guarantee Number 05698287)
(Charity Registration No. 1114743)

FINANCIAL STATEMENTS

For the year ended 31 March 2022

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Support Arts Gardening Education

Trustees' report

Trustees

Dr William Carlile	Chair
Andrew Challands	
Richard Dolman	Resigned September 2021
Alison Frost	
Hugh McCullough	
Clare McManus	
Andrew Naisby	
Michael Seneviratne	
Richard Wade	

Company Secretary

Michael Seneviratne

Registered Charity number

1114743

Company Ltd by Guarantee number

05698287

Registered office

Minna House
30 Minna Road
Sheffield
S3 9AZ

Bank

Royal Bank of Scotland
Westgate
Mansfield
NG18 1TR

Independent Examiner

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatia
CA7 2EL

Support Arts Gardening Education

Trustees' report for the year ended 31 March 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 6 February 2006 and registered as a charity on 19 June 2006.

The Directors of the company, as listed on page two, are also charity trustees for the purpose of charity law and under the company's articles are known as members of the board of trustees.

New Trustees are recruited by an initial meeting between the prospective new trustee and 2 existing board members to discuss job description, responsibilities, skills, experience, availability and commitment. For all new trustees two references will be taken up and a DBS check undertaken. An introduction to SAGE will include: the background of SAGE, meeting of Staff and other trustees and also a visit to the allotment site. An application to become trustee is discussed and if appropriate approved by the board of trustees.

Aims & Objectives

The object of the organisation is 'to promote the physical and mental health of the residents of Sheffield by the provision of activities which will include in particular, but not exclusively: support, care and counselling, opportunities for artistic and creative expression, opportunities for recreation and other leisure time occupation, opportunities for education and training for work'. At the moment this is achieved through the project SAGE Greenfingers a horticultural therapy service for adults with mental health problems, arts programmes, and a weekly singing group facilitated by a professional singer and supported by paid staff.

Reserves Policy

The trustees are aiming to maintain three months running costs for the project and additionally set aside a separate contingency fund of £5,000 as designated funds to cover redundancy costs for all paid staff and organization wind down costs.

Financial review

Income for the year is shown at £59,735 (2021 £49,525) and this is a roughly 50:50 split between grants and donations. the grants are listed on the notes to the accounts. Expenditure is shown at £48,762 (2021: £49,271) making a surplus on income of £10,973 for the financial year. The total year end carried forward is £69,095 (2021: £58,122)

The unrestricted carry forward of £53,204 includes a commitment of £5,000 contingency funds.

Public benefit statement

The trustees of SAGE take their responsibilities seriously and are confident that SAGE's activities meet the public benefit guidance of the Charity Commission. SAGE's activities this year continued to meet our aim of promoting the mental and physical health of our members. Our main activities are horticultural therapy which is an effective, well evidenced method of supporting people with mental health problems, arts activities and a professionally led and supported singing group.

The beneficiaries of SAGE are adults with mental health problems who live in Sheffield. Our gardening site has been landscaped to be accessible to people who also have physical disabilities and we work hard to ensure that the most marginalised members of the community can attend.

Support Arts Gardening Education

Trustees' report continued.

Chair's report

The influence of Covid remained inescapable in 2021/22, not just for us all personally but also for SAGE. SAGE has successfully and safely negotiated the changes required. At no stage has delivery been interrupted by infection. This is a credit to the robustness and the determination of staff, trustees, volunteers and the whole organisation.

Fully staffed gardening groups continued to meet on Tuesday and Thursday weekly, and we have added a less formal group on Tuesdays for more active members. We plan to add a drop-in sessions for ex-members in 2022/23.

Singing was able to move from meeting with no actual singing to full vocalisation over the year, a change that was really appreciated. It is possible some members will struggle ever to return to in-person attendance, but they remain in touch with the group.

There is widespread awareness of the mental health damage consequent to the events of the "Covid years". The move to remote working has made it harder to manage our previous communication networks, but this is improving and we are re-building connections.

Referrals are increasing, and we are considering additional ways of supporting new members to attend as we have done in the past. This would require additional funding.

During the year we successfully recruited a new director, and took a sessional worker onto our regular payroll. The coming year will see the recruitment of more staff to cover our increased sessions.

Funding emphasis for the year has been to maintain a steady income from smaller annual grants and has been successfully achieved. This approach was an acknowledgement of SAGE's need to stabilise staff and delivery after 2 years of great change. Longer term we shall hope to develop longer term funding streams.

This year we have received funds from Scurrah Wainwright, Edward Gosling, Wharfedale and the South Yorkshire community Foundation.

Supporters have been very generous and the source of >£25k this year. This has included welcome monies from Woodseats Allotment Society and Nether Edge markets. SAGE also received £10,000 in memory of Jim Hogg, long term volunteer at the gardening group.

We have been able to successfully deliver to increasing numbers within tight financial constraints and are proud of this achievement.

Volunteers and supporters have been wonderful and encouraging. Thanks go to them all for their input, practical and financial.

The trustees have provided excellent steer and support.

Support Arts Gardening Education

Trustees' report continued.

Personnel

Richard Dolman resigned as chair of trustees with effect from the AGM in September 2021. Richard became a trustee and chair in one. He rose to the challenge of the new role, and gave SAGE a period of stability through financial stresses and the strange uncertainties of Covid. SAGE owes him a significant debt of gratitude. We wish him well.

The year started with Amy Palmer as director. Following her resignation in August we were pleased to appoint Sheila Manclark to this post. Sheila joined us in December from Darnall Dementia where she had worked for many years. We are pleased that she felt able to make a leap of faith into an area new in every way.

Project workers have changed in year, but Helen Walsh who has long experience of SAGE remains, and Andrea Milward became employed staff after a time as sessional worker.

Volunteers remain integral to our delivery, and bring many skills.

Service Delivery

The singing group has adapted over the year to changing government guidelines, but has returned to in person meeting then singing as this became possible.

The staffed gardening group on Tuesdays was joined by another on Thursday over the year, whilst we have started to establish a less formal trustee facilitated group on Tuesdays – testing a model with no direct staff input. This will be evaluated and changes made as necessary.

Over the year we have operated a fixed week delivery model, but shall be evaluating this as feedback indicates this does not meet the diverse need of members.

Referrals which were sluggish (due to the constraints of Covid working for many in the community) have picked up and there is increased demand.

Funding

This time of great uncertainty has meant we have chosen to prioritise short term small grants and funds so that we can be reactive in terms of delivery. This allows us to re-establish our management teams and systems before fully developing a longer term funding approach that will look at streams that offer 2-5 years partial funding for SAGE.

>50% of current funding comes from individual private donations. As well as a massive support, this also underlines the positive belief that the donors have for what we deliver.

Trustee Meetings

Within year these have moved from Zoom to in-person. They continue to be held at 2-3 monthly intervals through the year.

As above, Richard Dolman resigned in September 2021, and Will Carlile was appointed Chair. Richard Wade joined the board and was appointed Treasurer.

This means we have had 8 or 9 trustees through the year.

Financial Risk Management

2 trustee sub-groups supervise the financial affairs of SAGE and report to the board.

The finance and HR group of director and trustees meets every 6 to 8 weeks to review the current situation. It's members approve changes in expenditure, and also sign off internet banking transfers.

The funding sub-group of trustees and director looks at submitted bids and plans for future ones. The members manage grant applications for SAGE in conjunction with the director.

Both groups have trustee board approved terms of reference.

Support Arts Gardening Education

Trustees' responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on _____ and is signed on their behalf by:

Willaim Carlile
Chair

Michael Seneviratne
Company Secretary

Support Arts Gardening Education

Independent Examiner's report on the Accounts of Support Arts Gardening Education For the year ended 31 March 2022

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 8 to 11.

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 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____

Support Arts Gardening Education

Statement of Financial Activities For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from					
Grants	4	4,520	25,168	29,688	28,045
Earned income	4	-	-	-	1,403
Other income	4	20,047	10,000	30,047	20,077
Total Income		24,567	35,168	59,735	49,525
Expenditure on					
Charitable expenditure					
Staff Costs		7,691	24,650	32,341	37,601
Sessional workers		-	1,710	1,710	576
Consultancy		380	50	430	-
Training		-	-	-	415
Office Costs		1,442	-	1,442	2,171
Membership and subscriptions		397	-	397	519
Premises Costs		2,160	-	2,160	-
Marketing and Publicity		88	-	88	337
Insurance		1,403	-	1,403	1,379
Allotment/Site Costs		1,183	829	2,012	2,853
Greenfingers project		13	2,505	2,518	233
Singing workshops		1,864	830	2,694	2,204
Volunteer expenses		-	339	339	92
Bank Charges		503	-	503	286
Accountancy and payroll		621	104	725	605
Total expenditure		17,745	31,017	48,762	49,271
Net (outgoing)/incoming resources		6,822	4,151	10,973	254
Total funds brought forward		46,382	11,740	58,122	57,868
Total funds carried forward	5	53,204	15,891	69,095	58,122

Support Arts Gardening Education
Balance sheet as at 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Bank		68,780	57,959
Cash		630	463
Debtors	2		
Total current assets		<u>69,410</u>	<u>58,422</u>
Creditors: amounts falling due within one year	3	(315)	(300)
Net current assets/(liabilities)		<u>69,095</u>	<u>58,122</u>
Total assets less current liabilities		<u>69,095</u>	<u>58,122</u>
Total net assets		<u>69,095</u>	<u>58,122</u>
Represented By			
FUNDS			
Unrestricted income fund		48,204	41,382
Designated funds		5,000	5,000
Restricted income fund		15,891	11,740
		<u>69,095</u>	<u>58,122</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements are approved by the Board on _____ and signed on its behalf by:

Dr William Carlile
Chair

Richard Wade
Treasurer

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2022

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

(f) Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Debtors

These refer to monies being due to the charity at the year end.

They are in respect of:-

Total

2022	2021
£	£

-	-
---	---

3 Creditors; amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

Trade creditors

2022	2021
£	£

315	300
315	300

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2022

4 Incoming resources	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Grants			
The Edward Gostlin Foundation	-	2,500	2,500
NHS Sheffield Winter Pressures	4,520	-	4,520
Scurrah Wainwright Trust	-	4,000	4,000
South Yorkshire Community Fund	-	15,668	15,668
The Wharfedale Foundation	-	3,000	3,000
Total	<u>4,520</u>	<u>25,168</u>	<u>29,688</u>
Earned income			
Self Directed Support	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Other income			
Friends of SAGE donations	3,609	-	3,609
Donations	6,570	-	6,570
Donation Jim Hogg	-	10,000	10,000
Singing Workshops	120	-	120
Virgin Money Giving	8,492	-	8,492
Other income	1,256	-	1,256
	<u>20,047</u>	<u>10,000</u>	<u>30,047</u>

5 Restricted Fund Movements

Funds	Opening balance 1 April 2021	Receipts	Payments	Closing balance 31 March 2022
Awards for All	9,240	-	(9,240)	-
The Edward Gostlin Foundation	-	2,500	(2,500)	-
Jim Hogg Donation	-	10,000	(4,506)	5,494
Scurrah Wainwright Trust	-	4,000	(4,000)	-
Sheffield City Council	2,500	-	(2,500)	-
South Yorkshire Community Fund	-	15,668	(5,271)	10,397
The Wharfedale Foundation	-	3,000	(3,000)	-
Sub totals	<u>11,740</u>	<u>35,168</u>	<u>(31,017)</u>	<u>15,891</u>
Unrestricted Fund Movements	<u>46,382</u>	<u>24,567</u>	<u>(17,745)</u>	<u>53,204</u>
Total Fund Movements	<u>58,122</u>	<u>59,735</u>	<u>(48,762)</u>	<u>69,095</u>

SUPPORT ARTS GARDENING EDUCATION

England & Wales - Charity number 1114743

Accounts

Support Arts Gardening Education
(Company Ltd by Guarantee Number 05698287)
(Charity Registration No. 1114743)

FINANCIAL STATEMENTS

For the year ended 31 March 2021

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Support Arts Gardening Education

Trustees' report

Trustees

Dr William Carlile

Richard Dolman

David Emmas

Alison Frost

Hugh McCullough

Clare McManus

Michael Seneviratne

Andy Challands

Andy Naisby

Chair

Treasurer

Company Secretary

Michael Seneviratne

Registered Charity number

1114743

Company Ltd by Guarantee number

05698287

Registered office

Minna House

30 Minna Road

Sheffield

S3 9AZ

Bank

Royal Bank of Scotland

Westgate

Mansfield

NG18 1TR

Independent Examiner

Craig Williamson

White Rose Accounting for Charities

The Ghyll

Threapland

Aspatia

CA7 2EL

Support Arts Gardening Education

Trustees' report for the year ended 31 March 2021

The Trustees present their annual report and financial statements for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 6 February 2006 and registered as a charity on 19 June 2006.

The Directors of the company, as listed on page two, are also charity trustees for the purpose of charity law and under the company's articles are known as members of the board of trustees.

New Trustees are recruited by an initial meeting between the prospective new trustee and 2 existing board members to discuss job description, responsibilities, skills, experience, availability and commitment. For all new trustees two references will be taken up and a DBS check undertaken. An introduction to SAGE will include: the background of SAGE, meeting of Staff and other trustees and also a visit to the allotment site. A discussion and approval of an application to become a trustee is taken by the board of trustees.

A discussion and approval of an application to become a trustee is taken by the board of trustees.

Aims & Objectives

The object of the organisation is 'to promote the physical and mental health of the residents of Sheffield by the provision of activities which will include in particular, but not exclusively: support, care and counselling, opportunities for artistic and creative expression, opportunities for recreation and other leisure time occupation, opportunities for education and training for work'. At the moment this is achieved largely through the project SAGE Greenfingers a horticultural therapy service for adults with mental health problem, supported by arts programmes and a training consultancy offer.

Reserves Policy

The trustees are aiming to maintain three months running costs for the project and additionally set aside a separate contingency fund of £5,000 as designated funds to cover redundancy costs for all paid staff and organization wind down costs.

Financial review

Income for the year is shown at £49,525 (2020 £89,982) and this is mostly from grant funding which is listed on the notes to the accounts. Expenditure is shown at £49,271 (2020: £161,923) making a surplus on income of £254 for the financial year. The total year end carried forward is £58,122 (2020: £57,868)

The unrestricted carry forward of £46,382 includes a commitment of £5,000 contingency funds.

Public benefit statement

The trustees of SAGE take their responsibilities seriously and are confident that SAGE's activities meet the public benefit guidance of the Charity Commission. SAGE's activities this year continued to meet our aim of promoting the mental and physical health of our members. Our main activity is the provision of horticultural therapy which is an effective, well evidenced method of supporting people with mental health problems.

The beneficiaries of SAGE are adults with mental health problems who live in Sheffield. Our gardening site has been landscaped to be accessible to people who also have physical disabilities and we work hard to ensure that the most marginalised members of the community can attend.

The trustees annually review any benefits to individuals/organisations that are not beneficiaries and are assured any such benefits are essential to SAGE's service provision.

Support Arts Gardening Education

Trustees' report continued.

Achievements and performance

We hope that we are now exiting the dreaded pandemic that has beset the world for the last 18 months and at SAGE we have been affected on nearly all fronts.

Trustee meetings have moved online for the period that the UK Government restrictions have been in place, but in the scheme of things that has been the least of the issues that we have faced as an organisation.

The imposition of restrictions coincided with our desire to restart our frontline services after the hiatus resulting from the reshaping of the organisation. This caused issues not only for our newly formed staff team, who were working to clearly defined start dates, but also to the people who had been referred to us to benefit from our services. This meant we had to be innovative to support this group and this was in the form of

- Weekly telephone calls to maintain social contact in the loosest sense of the phrase, owing to the restrictions, and offer specific support where identified.
- Sending out activity packs to enable some level of gardening activities at home.

We also had to transfer our singing activities from in person to online using Zoom to keep up communicating with each other. This was not always possible with some of the singing group members not being able to access Zoom, so other forms of communication were used to augment the Zoom group. Whilst the singing group numbers dipped to below 50% of pre-pandemic levels, we managed to maintain contact with the majority of members through the other communication methods.

When restrictions were relaxed in the summer of 2020, we were able to accommodate small numbers of gardening group members on site in line with government guidelines and allotment rules. This also enabled the singing group to reconvene in a face-to-face setting but with no singing allowed.

As lockdown was reintroduced, we resumed the Zoom meetings for the singing group but carried on with gardening activity delivery under the government guidelines.

This has also had an impact on the funding landscape with many funders specifically offering grants for Covid-19 specific treatment. We have been able to take advantage of some of these funds, but the number has been lower than we would normally expect to see. Against this background our Income Strategy group, consisting of trustees and the Director, have had some success in securing grants with funding greater than £5k won from South Yorkshire Community fund, Awards for All (National Lottery) and Sheffield City Council. The funding group have established KPI's around this to give greater visibility to the organisation. We are also working on a programme to grow our Friends of SAGE network.

We are pleased to say that we have gained two new trustees – Andy Challands, who has had a successful career in the health service, and Andy Naisby who has long since been associated with SAGE having been the manager of Sheffield's TB specialist nurse service, working in the S3 community and latterly through his volunteering at SAGE.

We also had a change to the staff team with Richard Wade leaving his role of Director in December 2020 to take up a role in Forge Health Group. A new appointment to the role was made in March 2021 with Amy Palmer now serving as the Director of SAGE.

As we exit the pandemic, we are confident that the organisation is in better shape for the future and more appealing for our future funding applications.

Charity risk management

Long-term funding continues to be a key concern of Trustees following the Big Lottery (Reaching Communities) grant expiring in December 2019.

The Finance and HR Sub-Committee monitor financial performance on a monthly basis including projections through to the end of 2021.

Significant work has continued by the Trustees and SAGE staff to develop an organisation strategy to take SAGE through this and into the future. SAGE has refined the fundamentals of the service and has a plan in place to generate funding from external sources such as from grants, local businesses and where possible from local health commissioners.

Support Arts Gardening Education

Trustees' responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 29 September 2021 and is signed on their behalf by:

Richard Dolman
Chair

Michael Seneviratne
Company Secretary

Support Arts Gardening Education

Independent Examiner's report on the Accounts of Support Arts Gardening Education For the year ended 31 March 2021

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 10.

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 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____

Support Arts Gardening Education

Statement of Financial Activities For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from					
Grants	4	6,815	21,230	28,045	59,922
Earned income	4	1,403	-	1,403	8,414
Other income	4	20,077	-	20,077	21,646
Total Income		28,295	21,230	49,525	89,982
Expenditure on					
Charitable expenditure					
Staff Costs		31,354	6,247	37,601	129,702
Sessional workers		576	-	576	48
Consultancy		-	-	-	630
Staff travel expenses		-	-	-	324
Training		415	-	415	1,430
Office Costs		1,847	324	2,171	3,040
Membership and subscriptions		479	40	519	208
Premises Costs		-	-	-	3,240
Marketing and Publicity		162	175	337	1,021
Insurance		-	1,379	1,379	1,358
Allotment/Site Costs		2,772	81	2,853	1,053
Group activities		-	-	-	1,243
Greenfingers project		233	-	233	8,145
Singing workshops		1,145	1,059	2,204	7,779
Volunteer expenses		68	24	92	1,164
Bank Charges		225	61	286	918
Accountancy and payroll		505	100	605	620
Total expenditure		39,781	9,490	49,271	161,923
Net (outgoing)/incoming resources		(11,486)	11,740	254	(71,941)
Total funds brought forward		57,868	-	57,868	129,809
Total funds carried forward	5	46,382	11,740	58,122	57,868

Support Arts Gardening Education
Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Current assets			
Bank		57,959	57,562
Cash		463	656
Debtors	2		0
Total current assets		<u>58,422</u>	<u>58,218</u>
Creditors: amounts falling due within one year	3	(300)	(350)
Net current assets/(liabilities)		<u>58,122</u>	<u>57,868</u>
Total assets less current liabilities		<u>58,122</u>	<u>57,868</u>
Total net assets		<u>58,122</u>	<u>57,868</u>
Represented By			
FUNDS			
Unrestricted income fund		41,382	52,868
Designated funds		5,000	5,000
Restricted income fund		11,740	-
		<u>58,122</u>	<u>57,868</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements are approved by the Board on 29 September 2021 and signed on its behalf by:

Richard Dolman
Chair

David Emmas
Treasurer

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2021

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

(f) Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Debtors

These refer to monies being due to the charity at the year end.

They are in respect of:-

	2021	2021
	£	£
Total	-	-

3 Creditors; amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2021	2020
	£	£
Trade creditors	300	350
	300	350

Support Arts Gardening Education

Notes to the Accounts

For the year ended 31 March 2021

4 Incoming resources	Unrestricted Funds	Restricted Funds	Total 2021	
	£	£	£	
Grants				
Awards for All	-	9,240	9,240	
D Olyly Carte Trust	3,000	-	3,000	
Sheffield City Council	3,815	2,500	6,315	
South Yorkshire Community Fund	-	9,490	9,490	
Total	<u>6,815</u>	<u>21,230</u>	<u>28,045</u>	
Earned income				
Self Directed Support	1,403	-	1,403	
	<u>1,403</u>	<u>-</u>	<u>1,403</u>	
Other income				
Friends of SAGE donations	660	-	660	
Donations	200	-	200	
Singing Workshops	2,153	-	2,153	
Virgin Money Giving	14,433	-	14,433	
Other income	2,631	-	2,631	
	<u>20,077</u>	<u>-</u>	<u>20,077</u>	
5 Restricted Fund Movements				
	Opening balance 1 April 2020	Receipts	Payments	Closing balance 31 March 2021
Funds				
Awards for All	-	9,240	-	9,240
Sheffield City Council	-	2,500	-	2,500
South Yorkshire Community Fund	-	9,490	(9,490)	-
Sub totals	<u>-</u>	<u>21,230</u>	<u>(9,490)</u>	<u>11,740</u>
Unrestricted Fund Movements	<u>57,868</u>	<u>28,295</u>	<u>(39,781)</u>	<u>46,382</u>
Total Fund Movements	<u>57,868</u>	<u>49,525</u>	<u>(49,271)</u>	<u>58,122</u>