

**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

Aspatria

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.

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#### **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 £
<b>Income from</b>					
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
<b>Total Income</b>		<b>28,295</b>	<b>21,230</b>	<b>49,525</b>	<b>89,982</b>
<b>Expenditure on</b>					
<b>Charitable expenditure</b>					
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
<b>Total expenditure</b>		<b>39,781</b>	<b>9,490</b>	<b>49,271</b>	<b>161,923</b>
<b>Net (outgoing)/incoming resources</b>		<b>(11,486)</b>	<b>11,740</b>	<b>254</b>	<b>(71,941)</b>
<b>Total funds brought forward</b>		<b>57,868</b>	<b>-</b>	<b>57,868</b>	<b>129,809</b>
<b>Total funds carried forward</b>	5	<b>46,382</b>	<b>11,740</b>	<b>58,122</b>	<b>57,868</b>

**Support Arts Gardening Education**  
**Balance sheet as at 31 March 2021**

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

## Support Arts Gardening Education

### Notes to the Accounts

For the year ended 31 March 2021

4 Incoming resources	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
<b>Grants</b>			
Awards for All	-	9,240	9,240
D Oyly Carte Trust	3,000	-	3,000
Sheffield City Council	3,815	2,500	6,315
South Yorkshire Community Fund	-	9,490	9,490
<b>Total</b>	<b>6,815</b>	<b>21,230</b>	<b>28,045</b>
<b>Earned income</b>			
Self Directed Support	1,403	-	1,403
	<b>1,403</b>	<b>-</b>	<b>1,403</b>
<b>Other income</b>			
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
	<b>20,077</b>	<b>-</b>	<b>20,077</b>

### 5 Restricted Fund Movements

Funds	Opening balance 1 April 2020	Receipts	Payments	Closing balance 31 March 2021
Awards for All	-	9,240	-	9,240
Sheffield City Council	-	2,500	-	2,500
South Yorkshire Community Fund	-	9,490	(9,490)	-
Sub totals	-	21,230	(9,490)	11,740
Unrestricted Fund Movements	57,868	28,295	(39,781)	46,382
Total Fund Movements	<b>57,868</b>	<b>49,525</b>	<b>(49,271)</b>	<b>58,122</b>