

**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  
Aspatria  
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 £
<b>Income from</b>					
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
<b>Total Income</b>		<b>24,567</b>	<b>35,168</b>	<b>59,735</b>	<b>49,525</b>
<b>Expenditure on</b>					
<b>Charitable expenditure</b>					
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
<b>Total expenditure</b>		<b>17,745</b>	<b>31,017</b>	<b>48,762</b>	<b>49,271</b>
<b>Net (outgoing)/incoming resources</b>		<b>6,822</b>	<b>4,151</b>	<b>10,973</b>	<b>254</b>
<b>Total funds brought forward</b>		<b>46,382</b>	<b>11,740</b>	<b>58,122</b>	<b>57,868</b>
<b>Total funds carried forward</b>	5	<b>53,204</b>	<b>15,891</b>	<b>69,095</b>	<b>58,122</b>



**Support Arts Gardening Education**  
**Balance sheet as at 31 March 2022**

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

	2022	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:

	2022	2021
	£	£
Trade creditors	315	300
	<b>315</b>	<b>300</b>

## Support Arts Gardening Education

### Notes to the Accounts

For the year ended 31 March 2022

4 Incoming resources	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
<b>Grants</b>			
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
<b>Total</b>	<b>4,520</b>	<b>25,168</b>	<b>29,688</b>
<b>Earned income</b>			
Self Directed Support	-	-	-
	-	-	-
<b>Other income</b>			
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
	<b>20,047</b>	<b>10,000</b>	<b>30,047</b>

### 5 Restricted Fund Movements

	Opening balance 1 April 2021	Receipts	Payments	Closing balance 31 March 2022
<b>Funds</b>				
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	11,740	35,168	(31,017)	15,891
Unrestricted Fund Movements	46,382	24,567	(17,745)	53,204
Total Fund Movements	58,122	59,735	(48,762)	69,095