

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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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
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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.

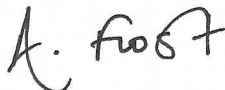
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking 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 8/9/2023 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:  _____

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 6/9/2023 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:-

Total

2023	2022
£	£
-	-

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

2023	2022
£	£
340	315
<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	500	57,937	58,437
Earned income			
Self Directed Support	-	-	-
	-	-	-
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
	21,670	10,000	31,670

5 Restricted Fund Movements

Funds	Opening balance 1 April 2022	Receipts	Payments	Closing balance 31 March 2023
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	15,891	67,937	(46,817)	37,011
Unrestricted Fund Movements	53,204	22,170	(27,953)	47,421
Total Fund Movements	69,095	90,107	(74,770)	84,432