

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

FINANCIAL STATEMENTS

For the year ended 31 March 2024

Contents	Page
Legal and administrative information	2
Trustees' report	3-6
Examiners report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10-11

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.

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 £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:

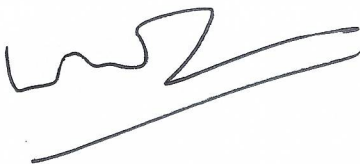
- ☐ select suitable accounting policies and apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent.
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- ☐ state whether 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.

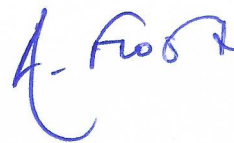
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

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>50,761</u>	<u>84,432</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,

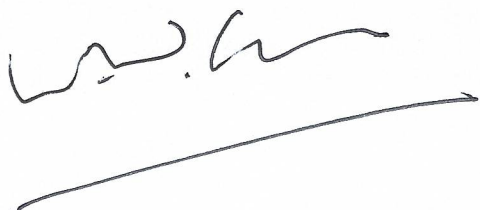
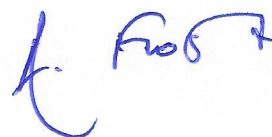
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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	-	72,859	72,859
Earned income			
Services	1,043	-	1,043
	1,043	-	1,043
Other income			
Friends of SAGE donations	405	-	405
Donations	17,418	-	17,418
Singing Workshops	120	-	120
Other income	2,521	-	2,521
	20,464	-	20,464

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	37,011	72,859	(96,355)	13,515
Unrestricted Fund Movements	47,421	21,507	(31,682)	37,246
Total Fund Movements	84,432	94,366	(128,037)	50,761