

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

FINANCIAL STATEMENTS

For the year ended 31 March 2025

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
Andrew Challands
Alison Frost
Hugh McCullough
Andrew Naisby
Max Nerurkar
Nalin Seneviratne

Chair
Resigned 19 June 2024

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: _____



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



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:-

Total

2025	2024
£	£
-	-

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

2025	2024
£	£
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	2,750	92,192	94,942
Earned income			
Services		-	0
	0	-	0
Other income			
Friends of SAGE donations	420	-	420
Donations	23,245	-	23,245
Singing Workshops	120	-	120
Other income	200	-	200
	23,985	-	23,985

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	13,515	92,192	(75,754)	29,953
Unrestricted Fund Movements	37,246	26,735	(22,011)	41,970
Total Fund Movements	50,761	118,927	(97,765)	71,923