

SUSTAINABLE GLOBAL GARDENS

England & Wales · Charity number 1116243

Details

Status Registered

Legal form Charitable company

Company number [05733281](#)

Registered 2006-09-28

Register [View on the Charity Commission register](#)

Contact

Address 20 Kensington Gardens
Whitley Bay
NE25 8AR

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Website www.sustainableglobalgardens.org.uk

Activities

Objects: 1 TO RELIEVE POVERTY IN AND FOR THE BENEFIT OF COMMUNITIES IN ANY PART OF THE WORLD BUT PRIMARILY IN AFRICA, LATIN AMERICA, MONSOON ASIA AND PARTS OF SOUTH WEST ASIA.2 TO EDUCATE THE PUBLIC BOTH NATIONALLY AND OVERSEAS THROUGH WORKING WITH SCHOOLS, CHURCH-BASED GROUPS AND OTHER INSTITUTIONS ABOUT THE NATURE OF POVERTY AND STRATEGIES FOR POVERTY ERADICATION.3 TO FURTHER SUCH GENERAL CHARITABLE OBJECTS AS THE DIRECTORS MAY DETERMINE.

Activities: 1. relief of poverty by promotion of small-scale environmental, agricultural and social welfare projects in communities where income is below \$2/day. Projects include: support for HIV-affected families, composting, tree-planting, income-generation schemes for rural communities. 2. education concerning causes of global poverty & strategies for poverty eradication

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Kenya
- Malawi
- Tanzania
- North Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,263	£33,912	-	-
2024-03-31	£32,581	£26,131	-	-
2023-03-31	£31,466	£44,270	-	-
2022-03-31	£28,633	£21,291	-	-
2021-03-31	£15,924	£8,843	-	-

Trustees

Name	Role	Appointed
BARRY WILLIAM FILDES		2015-09-01
CAROLE LESLIE KEELEY		
MICHAEL JOHN FARMER		2011-10-29
Mary Angela Farmer		2023-06-16
PAUL KEELEY		
PROFESSOR JOHN KNAPTON		
RACHEL GIBSON		
SARAH JANE KING		
WANDA HELENA PARKER LOCKWOOD		

SUSTAINABLE GLOBAL GARDENS

England & Wales - Charity number 1116243

Accounts

SUSTAINABLE GLOBAL GARDENS ANNUAL REPORT TO TRUSTEES 2024-2025

CHARITY DETAILS

Sustainable Global Gardens Registration number 1116243

Registered Address: 20, Kensington Gardens, Whitley Bay, Tyne and Wear, NE25 8AR

Trustees: Michael Farmer, Mary Farmer, Barry Fildes, Rachel Gibson, Paul Keeley, Carole Keeley, John Knapton, Wanda Lockwood. Secretary Sarah King.

The Charity is managed by Paul Keeley who undertakes the fieldwork and report making. There are two formal meetings each year when the trustees agree to ongoing actions for the next half year. The trustees are a very stable group with new recruits being sought either when another retires or if a person expresses a big interest in helping with the work of the charity. Recruitment is always by mutual agreement of current trustees.

INTRODUCTION & CONTEXT

This is the nineteenth Annual Report to the Trustees of Sustainable Global Gardens [UK charity reg. no. 1116243]. The document has been prepared for the charity's AGM, which is to be held on Thursday 3rd July 2025 at 20 Kensington Gardens, Whitley Bay, Tyne & Wear, UK. The report covers the period of SGG's nineteenth financial year which ended on 31st March 2025.

The customary approach when writing this report is to look at the objectives of Sustainable Global Gardens as given in the original Business Plan, and then to comment on how far such objectives have been achieved. In the initial Business Plan the five-year target to be achieved by March 2011 was '*the annual raising of £100,000, which is to be transferred through at least 10 & preferably 20 small-scale sustainable projects to poor communities in the Developing World*' so progress could be judged against that long-term goal. As recent SGG Annual Reports have indicated that initial target has never been achieved in the way initially envisaged [i.e. a transfer of £100,000 from the North to project locations in the South]. However, our estimates concerning the annual increase in the aggregate value of trees planted or managed in SGG project sites is well above an annual increased value of £100,000. Of greater importance, SGG is now in informal partnerships with more than several hundred small-scale farmers who are using agroforestry and horticultural innovation to gradually progress out of poverty. Thus, we believe that SGG initial ambitions are being satisfactorily achieved.

Since 2019 SGG has tried to reduce our carbon footprint by limiting our field visits which require long distance air flights to an average of one visit per year. Although this means that this report may sometimes be based on less reliable data, this new approach places greater responsibility on and requires more initiative from our African partners. We regard this as progress because our ultimate goal is to be no longer needed in SGG project localities. Thus, we are pleased to report that SGG's changing role is no longer to initiate development projects but increasingly to respond appropriately to initiatives already undertaken by our local partners.

In this financial year the 'one long distance flight per year' principle was maintained with a 3-week field visit to Malawi in November-December 2024 but no visit to East Africa. Thus, this report is based largely on developments within the ZombTREEZ-Nanakhunda Transformation partnership, although progress in Kenya & Tanzania has not been entirely ignored. This shift in activities is regarded as good progress by SGG because, as has been mentioned on previous occasions, African rural development will only be sustainable when local communities initiate, implement and take full responsibility for their own progress. A reduction in SGG field time in Africa, while maintaining contact with community leaders & funding, is just one small step along that path towards African self-sufficiency.

Progress in Africa is one of the themes I wish to emphasise in this report, as in the last two Annual Reports. Previously, I have cited FOCUSSA, who are based near Matayos in Busia County, and St Denis Libolina School for the Physically Challenged in Bungoma County as showing exceptional progress.

Now I would like to illustrate the changes being made around Nankhunda village near Zomba, Malawi. This project is the first project to combine all of SGG's strategies for environmental & horticultural progress in small-scale farmer communities – which had already proved so successful in Kenya. These strategies are based on extensive agroforestry planting, improved soil management, with the introduction of kitchen gardens as a supplement to maize monocropping. Detailed reports for this early 'pilot project' stage can be found at www.sustainableglobalgardens.org.uk/projects/zomba-treez, but the following comments are based largely on actions undertaken during SGG's last visit in November 2024 i.e. in this financial year.



Much of SGG's monitoring visit to Nankhunda in November 2024 was taken up with two training courses on 'improved soil management'. These courses were based on the training manual produced by Tiyeni, a UK NGO which specialises in such work. See www.tiyeni.org for details. A summary of the Tiyeni deep-bed farming method is as follows:

1. dig to at least 30 cms depth ['double-dig'] & remove any large stones. This is hard physical work so best done in a team [*see above left*]. The value of this is that it allows much better root penetration, increased water infiltration & improved growth of crops;
2. the dug ground is divided into 1 metre wide level planting beds separated by 40 cms deep water retention trenches so that any rainwater is kept on the plot [*see above right*];
3. at the same time as 1& 2 a ditch & contour ridge is made so that surface runoff from higher ground does not wash over the beds. This upper ridge is planted with vetiver grass to strengthen it against soil erosion [*see below left*];
4. the planting beds should be enriched with compost-manure. This is best done a month before planting. This had not been done previously so well-rotted compost was added, especially as the rains had not yet arrived;
5. large stones in the soil are placed at the bottom of the plot as an additional soil conservation measure. The plot is left until the rains are underway, with a mulch protecting the soft soil;
6. each 1 metre wide bed can be planted with 2 lines of maize separated by an interplanted leguminous crop [e.g. soyabeans];
7. within & around the plot agroforestry trees can be planted to increase & diversify food production on the plot as well as giving additional protection against soil erosion.

Maize in this locality usually grows to about shoulder height. These trainee farmers from the Mbedza group [*see below right*] are proud to show their maize, grown where the above method has been used, so much taller than normal. They are anticipating a good harvest.



The real test concerning the value of this soil improvement training is to compare harvest yields on the same plot before and after training. Unfortunately we have at the time of writing only 7 farmers where we can make this comparison. This is a very small sample size which we hope to increase, but it is worth noting that for those 7 farmers there was an average 48% increase in harvest yield on plots where deep-bed farming had been adopted. Since this last sentence was written SGG has received further results from the 20 farmers in Nankhunda Transformation trained in November. The figures we now have must be considered only as ‘best guess estimates’. However, the benefits of using the deep-bed farming method are striking. The 20 trainees claim that their aggregate maize harvest before the improved soil management training was 635 kgs, but the total harvest on the same plots this year was 940 kgs. This is an average 48% increase in harvest yield. Furthermore, there is the additional advantage of crops [e.g. soya beans, vegetables etc] grown between the rows of maize. Such an increase corresponds well with claims made on the Tiyeni website. Thus, SGG is anticipating the request to invest more time on such training in the future.

Another SGG action undertaken last November was inspection of the second demonstration kitchen garden, which was established by Nsanama Women’s Group the previous February.



This plot was a bare patch of steep, rocky ground with signs of soil erosion in January 2024. By November the Nsanama kitchen garden [see both photos above] was flourishing. SGG recorded 10 bananas, 1 pawpaw and 5 Tephrosia as well as one mango, one avocado and one citrus – 3 fruits which were planted long before the garden was established. The raised beds contained more than 50 tomatoes, rape, 5 gourds and maize. There was also a tree nursery with more than 2,000 seedlings to distribute to members. There are two other crops being introduced here. One is vetiver grass which is being used to reduce soil erosion: the other is *Tephrosia vogelii* which will be used as a natural pesticide.

One of the best signs of progress was that small individual gardens were starting to appear. Here [see below left] where there was year round water & abundant goat manure there are 10 tomato plants, 15 gourds & 80 strawberry plants. Gardens without these two advantages [see below right] have to wait until the rains arrive.



Progress is also being made with small vegetable gardens outside the two demonstration plots. There was insufficient time for a full monitoring here, but a simple survey of 16 farmers' gardens was made in November. Those included in this sample had 28 double-dug raised beds, each of which were producing at least three out of the 14 vegetable types found. By far the most popular vegetable was tomato. This was mainly for home consumption, but some farmers are now producing at sufficient scale for commercial sales. The survey suggested that most farmers were happy with their harvest of vegetables, although some planted vegetables were unsuccessful. This seems to be related to the problem of regular water supply, so attention to this issue will need to be paid if horticulture is to expand here in the future.

The third action during the November monitoring visit concerned agroforestry trees. The current plan is to implement a tree-planting programme over the next few years. This will include the planting of more than 200,000 agroforestry species on the numerous small-scale farms around Nankhunda & Nsanama villages, so that the widespread & evident soil erosion is reduced and farmland protected from environmental degradation. In order to be able to estimate with some precision how many trees have been planted the Nankhunda Transformation team are conducting a baseline survey of what trees are already growing before the agroforestry work gets underway.

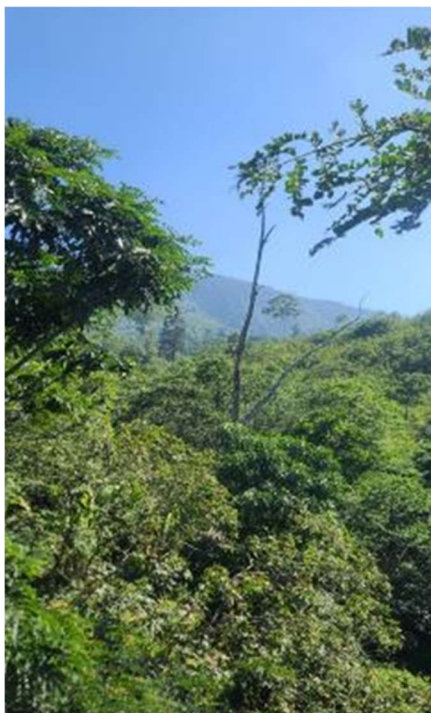


There are many households like this in Nankhunda village [see above left]. Immediately around the home there is usually a variety of trees, especially fruits. The surrounding maize fields though are often treeless & vulnerable to soil erosion. In this extended family of 6 households 62 avocados & 145 mangos were counted [see above right], sometimes in small woodlots but often along the edges of fields. This farm is an excellent example of how agriculture & tree-planting can be combined. The large areas of bare fields [see below left] are far more common. On most fields such as this there is ample evidence of soil erosion, so good harvest yields are increasingly difficult to get. This small rivulet is dry for most of the year, but one thunderstorm produces surface runoff and a stream red-brown in colour [see below right]. This shows that local farmers are regularly losing two of their most precious natural resources i.e. water and topsoil.



The baseline survey of trees already growing in the project location is not yet complete. However, there are now provisional figures for 10 of the 16 conservation groups within the Nankhunda Transformation – ZombaTREEZ partnership. During the January 2024 monitoring visit [i.e. in the previous financial year] 6 groups who had maintained their conservation area had trees counted on the farms of members. The total for trees counted at this time was 14,187 with total payments to members being MKw 5,018,600/-. A further 2,891 were counted for a 7th group, but they were not paid until November 2024 because they had not completed the maintenance of their conservation area. During the November 2024 visit the membership of a further 3 conservation groups had their on-farm trees counted. For these groups a total of 8,295 trees were recorded.

In the last Annual Report it was recorded that by March 2024 some 19,269 trees had been counted. The figure has now reached an estimated 27,564, with trees for several new groups still to be counted. With this in mind it is anticipated that the baseline estimate of trees growing on Nankhunda Transformation members farms is somewhere between 40, to 50,000 agroforestry trees. The “Community Development Through Environmental Improvement” project, which we hope to start before the end of 2025, plans to add at least a further 200,000 agroforestry trees to this already significant stock. The last Annual Report also mentioned a further 11,853 trees & shrubs found in some of the 15 conservation areas. There was simply insufficient time during the November 2024 visit for continue this particular action. This last figure will be upgraded in the next field visit.



These photos show natural regeneration of forest cover. The location is a conservation area maintained by Magube choir, one of the 15 groups coordinated by ZombaTREEZ. One photo shows the site in 2019 [see far left]. The next [see near left] is the same site in 2023. This is a startling transformation of tree cover. However, note a dead eucalyptus tree in the middle of both photos which indicate that it is the same site. Note the bare land in the foreground of the first photo. Below [see two photos on next page] is the same ground in November 2024



At this point I wish to acknowledge the importance of our partners ZombaTREEZ. They have kindly allowed our use of the first two of the above photos to demonstrate the effectiveness of natural regeneration as a mechanism for both rapid tropical forest restoration and worthwhile seasonal employment for large numbers of villagers in need of income during the hunger months. Furthermore, ZombaTREEZ are the initiators of this forest restoration work, which they started several years ago. Their work deserves wider attention and financial support as they have implemented a strategy where nature is at work, the local environment restored, and the local community benefit. Thank you ZombaTREEZ! See www.zombatreeez.com. See an Appendix for a detailed account of this project.

What this establishes is that there is far more real progress towards the UN Sustainable Development Goals in many parts of rural Africa than is generally appreciated in Europe. Furthermore, this small local example in Malawi demonstrates that when diverse individuals & groups work in partnership much can be achieved for the benefit of hundreds of people, who are currently languishing in poverty. What is required for African development is a continuation of North generosity, a mixture of expertise from both the North and the South, and a willingness among African communities to work for their own benefit.

What about progress in fundraising to support the above type of development? With less time scheduled for fieldwork in recent years, SGG has managed to maintain an adequate income by greater emphasis on fundraising while at home. The total UK income for this 2024-2025 financial year was £34,283.20p, which compares satisfactorily with the 2023-24 income of £32,581.40p. Despite periodic concerns about SGG's financial security, we continue to have sufficient capital to carry out our planned activities. As has been mentioned in previous reports, members of the 11 OVC groups in Busia are usually eager to table-bank. Their local contributions this financial year were a lower than usual, but their deposits provided an additional £2,329. This increases SGG total income to £36,612, which is very similar to last year's figure of £36,861. The bank balance on 31/3/2025 was £13,446.84p. This is similar to the balance at the start of this financial year and is much higher than we would want. However, several thousand of this is funds raised for our new "Community Development Through Environmental Improvement" project in Malawi, which we plan to implement soon.

CURRENT PROJECTS

The major action for this financial year was the fundraising for the Malawi project already mentioned. The estimated budget for this was set at \$64,700, so the acquisition of sufficient pledges to cover this has been quite an effort. By the end of the financial year we had sufficient reserved funding to cover this, so we await approval of this project by The Rotary Foundation, whom we hope will be a major sponsor for this action.

The following are other projects where SGG has invested support in this financial year.

- **Project 1, improved water-supply**

SGG has funded only one small water project this year. This was the provision of a water tank for the family of Macbeth Odero who is SGG’s coordinator in Busia. See next page for details of this simple project. The evidence from this one scheme suggests that water-harvesting from a tin roof can be a worthwhile investment. Certainly previous SGG schemes, such as the permaculture gardens at St Denis Libolina School for the Physically Challenged, demonstrate the critical importance of a reliable water supply to extend the growing of crops into the dry season. We have noted that the productivity of kitchen gardens in both Malawi and East Africa is largely controlled by water, so we shall pay more attention to water-harvesting in the coming years.



In 2022 Macbeth sought advice from SGG about how to increase her income to cover mounting educational & medical costs. Our advice was to start her own kitchen garden, which she shares with her mother-in-law. A report in 2023 indicated that the value of vegetables from the garden was an estimated Ksh11,200/- [about £65]. However, this is a locality with limited & unreliable rain. Macbeth had to spend time or precious money bringing water from a distant source. By April 2024 she had saved sufficient funds to table-bank with SGG and install a water-harvesting system for a total cost of Ksh35,000/- [about £200]. In January their kitchen garden report indicated that they had harvested cowpeas, black nightshade, and spider plant with an estimated value of Ksh.15,900/-. This suggests the added value of the tank was Ksh 4,600/- [£28] for this year. The final cost to SGG for this investment was a mere £30.

- **Project 2, support for 500 orphans & vulnerable children [OVCs] in Busia.**

SGG continues to support approximately 500 OVCs with the weekly provision of a nutritious meal. We regard this basic “food aid” programme as a funding priority as we continue to see improvements in the well-being of these children.



The total cost of this feeding programme for 500 orphans/vulnerable children is now £7,920 per year with SGG paying £1.20p/month for each orphan or vulnerable child. This is sufficient to provide a communal meal once a week. Here [see left] is such a meal at Nyusa Farmers. The children are holding aloft their bananas, as the guardians are aware that SGG wishes to increase fruit consumption by these children.

We are constantly concerned about the possibility of failing to reach this budget target, but once again we have managed to secure sufficient funds for what the SGG Directors regard as a priority project. For this budget to have been reached SGG would like to thank various Trusts, including the Lady Leech Fund, the Community of the Presentation, Paradigm Norton, the Kent family, Belacqua Trust, Steni Trust, & Shelton Trust who are all funding not just the feeding programme but all four components of this OVC project for their generous contributions and also SGG individual supporters of this project. A sincere thanks on behalf of our African friends!

- **Project 4 –table-banking.**

This activity usually takes place once a year during SGG’s monitoring visit. As no visit was planned for 2025, it looked likely that this very popular income-generation scheme would be absent during this financial year. Matters changed during SGG’s January meeting of Directors when it was agreed that this was a crucial poverty alleviation action. I would like therefore to thank those Directors who dug into their pockets so that this programme could continue.

Funds for this activity were transferred on 31st March i.e. the last day of the financial year, but the table-banking was done a few days later, so the main report for this activity will be part of the next Annual Report. It is sufficient to mention here that the local contribution was an estimated £2,329 while SGG’s donation to the OVC guardians was £974.

- **Project 11 Tree Planting & Conservation in Africa.**

In terms of activity, participating farmers and spread of locations this is by far the biggest of SGG’s current projects. There are now several hundred small-scale farmers planting, growing or caring for trees, so it is no longer possible for SGG to count & confirm tree numbers at every location. We are now developing a new strategy which will enable us to make reasonable estimates of growing trees.

It is Tanzania where SGG has least time to make monitoring visits, but where all projects involve tree-planting. There are two main strategies to deal with this situation. In Same District we have four friends whom SGG has known for several years. They propose planting schemes to SGG, and we offer what funding we have. They then produce a report with tree counts undertaken by an independent monitor paid by SGG, if we are unable to confirm tree counts. Around Kilimanjaro we employ a young Tanzanian to confirm tree counts at various locations and to write reports, which we can later check when we are next in Tanzania.



At the end of the previous financial year, SGG was very impressed with the tree-planting work done by our friends in Same district, so they were awarded a £500 grant and asked to do the best they could manage. Their report indicated that they had distributed 6,656 seedlings at 5 different locations. At Ndolwa in the Pare Mountains seedlings were given to the local school & farmers in the village [see above left]. Many of the seedlings were planted in schools located in Same town, such as Mother Kelvin Secondary School [see above right]. The plains around Same are notorious for being hot & dry with plenty of desertification, but there is now a campaign to ‘make Same green’. Many of the locations with adequate tree cover in Same are enclosed school grounds, but our friends have also attempted planting in public spaces such as Same bus station [see below left]. Monitoring of tree cover is also undertaken around Kilimanjaro. The last large count was done in the last financial year, when 4,138 trees were recorded on Kilimo Bora farms. Since then particular attention has been paid to the preservation of trees suitable for carbon capture [see below right]. SGG proposes to pay £1 for such indigenous trees which are preserved for 5 years, with funding raised by those who wish to reduce their carbon footprint. The payment for the equivalent of at least 1 ton of CO₂e per year is £10.



Although very little tree counting was done in both Kenya and Tanzania, SGG is confident that tree projects are increasingly widespread in East Africa. Furthermore, they are not only one of the best strategies for poverty & hunger eradication, but they are also crucial for climate change mitigation. We anticipate that in the 2023 to 2028 period SGG will be able to confirm agroforestry planting or growth through natural regeneration of more than 250, 000 trees in either Malawi or East Africa. Furthermore, we believe that the many farmers who participate in such work should be satisfactorily paid for their efforts and “eco-services”. Thus, SGG will need to undertake considerable fundraising in the near future.

- **Project 15 - the promotion of organic gardening & permaculture.**

The main horticultural actions which can be confirmed by field visits took place in Malawi. These, however, have been reported earlier in this report. Moreover, considerable progress continues in Busia. Two reports have been sent by SGG's Busia coordinator Macbeth Odero which cover the period of this financial year. Details are available as an Appendix. In summary, it can be pointed out that the total cost for two periods of vegetable production was £1,988, while the estimated value of the harvest for all 12 groups was £4,287. We would particularly like to thank the Catriona Hargreaves Charitable Trust for supporting this horticultural development.



Siguli Orphans Centre need a lot of vegetables as there are more than 60 children to feed each day. They reported an excellent harvest [see above left] of sukumawiki, cowpeas, amaranth, pumpkin leaves & pig-weed for the August 24-March 2025 period with an estimated value of Ksh. 59,175/- [about £350]. They have the advantage of a large garden, but much more important a nearby source of water for irrigation during the dry season [see above left].

FUTURE PROSPECTS & RELATED ISSUES

If one examines the full portfolio of projects described in recent Annual Reports, it is clear that SGG is now paying more attention to the implementation of project activities in Zomba District, Malawi. This is entirely justified by the fact that Malawi is one of the economically poorest countries in the world, and it has been SGG's policy to give priority to the poor whenever this is practicable. Most of the countries below Malawi in HDI rankings are in a state of war, political instability, or environmental collapse, all of which make project implementation very difficult with the limited resources available to SGG. As the latest Human Development Index data ranks Malawi as 172th out of 193 states in the world, whereas Kenya ranks 146th, it is reasonable to increase SGG's efforts in Malawi as we encourage our partners in West Kenya to become more self-sufficient.

Those who wish to know more details of the SGG-ZombaTreez project are invited to read the Appendix: [Final Report on SGG-ZombaTreezProject\[17.12.24\]](#). The activities mentioned there will all be included, we expect, in a future Rotary project where SGG is a key partner.

If there is a second trend of growing importance in SGG's project portfolio it would be climate change mitigation by funding African farmers to keep already mature trees for carbon capture. SGG is painfully aware that all our development efforts over the last 18 years could be in vain if climate change is not limited. It should be noted that in 2024 the annual global mean temperature was the highest on record. Furthermore, it was the first time that the global mean temperature exceeded the pre-industrial temperature by more than 1.5C. Previously we have noted African concern about climate problems, and now we have started addressing this issue in practical terms. We also have a list of land owners with at

least 50 trees suitable for carbon capture. What we lack is sufficient funding support to encourage those with mature trees to preserve them for climate change mitigation. SGG will certainly encourage more tree-planting, forest restoration and carbon capture in the next few years, but we shall also encourage those in the Economically Developed World to reflect more fully on how they can reduce their carbon footprint.

There remain many challenges for SGG to face in the coming years, but our prime message here is that there are many signs of progress towards our fundamental aim of global poverty & hunger eradication. Within such a context, I wish to thank all of you, our supporters, for whatever contribution you have been able to make to our many successes this year. All supporters of Sustainable Global Gardens have a vital part to play in the development and progress of the charity, so I look forward to working with you in the coming year on Sustainable Development Goals No 1 and 2, the eradication of extreme global poverty and hunger, and SDG No 13, which is climate action. My best wishes to all of you.

Paul Keeley
SGG Managing Director
16th June 2025

SGGBalance Sheet 2024-2025

General Credit

<u>Date</u>	<u>Amount £</u>	<u>Category</u>	<u>Memo</u>	
07/05/2024	300.00	Counter Credit	KING P Sheffield Cyclists BG	Malawi
14/05/2024	100.00	Counter Credit	Toby Pomeroy Sent from Revolut BGC	Malawi
20/05/2024	46.35	Counter Credit	Garry/Breda	Malawi
03/06/2024	281.00	Counter Credit	Toby Pomeroy Sent from Revolut BGC	Malawi
13/06/2024	2000.00	Counter Credit	THE CAMELLIA FOUND CAMELLIA FOUND N BGC	Malawi
24/06/2024	260.00	Counter Credit	M Farmer sponsored cycle BGC	OVC
26/06/2024	40.00	Counter Credit	M Farmer SPONSORED CYCLE BGC	OVC
01/07/2024	15.00	Counter Credit	M Farmer SPONSORED CYCLE BGC	OVC
03/07/2024	20.00	Counter Credit	Toby Pomeroy Sent from Revolut BGC	Malawi
03/07/2024	33.88	Counter Credit	Toby Pomeroy Sent from Revolut BGC	Malawi
04/07/2024	85.00	Funds Transfer	Gerry/Breda	Malawi
19/07/2024	107.73	Counter Credit	81.50 for Malawi	Malawi
25/07/2024	12.50	Counter Credit	HMRC CHARITIES XT286 BGC	Gift Aid
20/08/2024	10.00	Counter Credit	Christine Daly	Malawi
27/08/2024	3000.00	Counter Credit	P27 Trust	Malawi
03/09/2024	500.00	Counter Credit	MBEDZA PROJECTS SU Mbedza Soil Manage BG	Malawi
11/10/2024	500.00	Remittance	Community of the Presentation	OVC
14/10/2024	1500.00	Counter Credit	C HARGREAVES TRUST	Kenya Gardens
07/11/2024	300.00	Remittance	SPAN for OVC	OVC
15/11/2024	500.00	Remittance	Ian Askew for Malawi	Malawi
04/12/2024	2500.00	Counter Credit	PARADIGM TST for OVC	OVC
09/12/2024	2374.32	Counter Credit	HMRC CHARITIES XT286 BGC	Gift Aid
09/12/2024	2500.00	Counter Credit	THE WILLIAM LEECH for OVC	OVC
12/12/2024	50.00	Counter Credit	CAF2412094356CF 2412094356CF BGC	Malawi
19/12/2024	400.00	Counter Credit	STWDSHP/ 03858820/00B1-00 BGC	Malawi
20/12/2024	98.75	Counter Credit	Tony Gray	Malawi
23/12/2024	75.00	Funds Transfer	CHRIS DAVIES-RAHEM FT	Carbon Credit
23/12/2024	111.00	Funds Transfer	Carbon Offset FT 206209 60577170	Carbon Credit
23/12/2024	50.00	Remittance	CHEQUE GB	Malawi

23/12/2024	7.00	Funds Transfer	206209 60577170	Malawi
24/12/2024	25.00	Counter Credit	HMRC CHARITIES XT286 BGC	Gift Aid
02/01/2025	50.00	Funds Transfer	Dave Haworth	Malawi
13/01/2025	2500.00	Funds Transfer	Kent Family Trust for Malawi	Malawi
21/01/2025	600.00	Counter Credit	Fildes Barry SGG BGC	OVC
22/01/2025	2000.00	Counter Credit	THE CAMELLIA FOUND for Malawi	Malawi
23/01/2025	600.00	Counter Credit	Michael Farmer SGG Donation BGC	OVC
03/02/2025	1000.00	Counter Credit	BELACQUA TRUST BGC for OVC	OVC
19/02/2025	1000.00	Counter Credit	The Steni Trust for OVC	OVC
26/03/2025	2800.00	Remittance	Shelton Trust for OVC	OVC
27/03/2025	2000.00	Remittance	Jug of Oil for Malawi	Malawi
TOTAL	30352.53			
Standing Orders				
	3930.00			
Total Credit	34282.53			

SGG Profit and Loss 2024-2025

Bank Debit

<u>Date</u>	<u>Recipient</u>	<u>Description</u>	<u>Amount £</u>
04/04/2024	PAUL WOODCOCK 2335 BBP	Fundraiser	363.00
23/08/2024	PAUL WOODCOCK 2420 BBP	Fundraiser	363.00
28/10/2024	PAUL WOODCOCK 2452 BBP	Fundraiser	181.50
28/01/2025	PAUL WOODCOCK 2493 BBP	Fundraiser	302.50
10/02/2025	PAUL WOODCOCK 2501 BBP	Fundraiser	121.00
07/03/2025	PAUL WOODCOCK 2517 BBP	Fundraiser	121.00
		Sub Total	1452.00
20/06/2024	Wix.com 1121613143 ON 16 JUN BDC	Debit	158.40
30/09/2024	BOOKING.COM ON 28 SEP BDC	Debit	1108.99
09/12/2024	OPODO PRIME GIBRALTARON 06 DEC BD	Debit	89.99
09/12/2024	OPODO PRIME ANNUAL GIBRALTARON 06 DEC BD	Debit	89.99
09/01/2025	ENTHUSE.COM AFJENRB DDR	Direct Debit	115.20
03/02/2025	123*REG LTD ON 01 FEB BDC	Debit	15.59
		Sub Total	1578.16
26/07/2024	204545 30261572 ISPP FT	Funds Transfer	26.23
		Sub Total	26.23
		GRAND TOTAL	3056.39

SGG Profit and Loss 2024-2025

Charitable Expenditure

Date	Recipient	Destination	Amount £	Reference	Purpose
02/04/2024	BUSIA	Kenya	2200.00	231143*Paul Keely	BUSIA
02/04/2024	BUSIA	CH	15.00	CHARGES*231143	BUSIA * TFR
02/04/2024	Tanzania	Tanzania	500.00	REMITLY UK R42736394530 FT	Tree Planting
03/04/2024	Tanzania	Tanzania	500.00	PAYPAL FUNDING 5LV22229UEJL4 DDR	Tree Planting
11/04/2024		Expenses	100.00	15.4811APRLKSYB000 Sainsburys Bank ATM	Cash Withdrawal
12/06/2024	Kitale Friends	CH	15.00	CHARGES*156703	Kitale Friends * TFR
12/06/2024	Kitale Friends	Kenya	2500.00	156703*KITALE ELG* TF	Kitale Friends
26/06/2024	BUSIA	Kenya	2300.00	102908*Paul Keely	BUSIA
26/06/2024	BUSIA	CH	21.00	CHARGES*102908	BUSIA * TFR
04/07/2024	St Denis Libolina	CH	15.00	CHARGES*142258	St Denis via SCO * TF
04/07/2024	St Denis Libolina	Kenya	1000.00	142258*SCOPE * TFR	St Denis via SCO
27/09/2024	BUSIA	Kenya	2000.00	161400*Paul Keely	BUSIA
27/09/2024	BUSIA	CH	15.00	CHARGES*161400	BUSIA * TFR
27/09/2024	ZOMBA	CH	15.00	CHARGES*173412	ZOMBA TREES
27/09/2024	ZOMBA	Malawi	3000.00	173412*Zomba TREE* TF	ZOMBA TREES
16/10/2024	BIRUNDA	Kenya	499.54	155143*BIRUNDA QU* TF	BIRUNDA TREES
16/10/2024	BIRUNDA	CH	15.00	CHARGES*155143	BIRUNDA TREES * TFR
24/10/2024	Tanzania	Tanzania	200.99	WESTERN UNION ON 22 OCT BDC	Tree Planting
11/11/2024	Malawi	Malawi	809.29	RAMSDENS ON 08 NOV BDC	Field trip [dollars]
28/11/2024	Malawi	Malawi	1500.00	THOMAS JAMES INCH SGG FT	Field trip
31/12/2024	BUSIA	Kenya	3000.00	101100*Paul Keely	BUSIA
31/12/2024	BUSIA	CH	15.00	CHARGES*101100	BUSIA * TFR
13/12/2024	Kenya	Kenya	100.00	Funds Transfer	ROTARY CLUB OF SHE FT Gardens
10/02/2025	Tanzania	Tanzania	504.99	WESTERN UNION-GBP ON 09 FEB BDC	Tree Planting
17/02/2025	Tanzania	Tanzania	1500.00	FAYE CRAN TREES FOR TANZANIA BB	Tree Planting
31/03/2025	BUSIA	Kenya	8500.00	109376*Paul Keely	BUSIA
31/03/2025	BUSIA	CH	15.00	CHARGES*109376	BUSIA * TFR
		TOTAL	30855.81		

SGG Profit and Loss2024-2025

Summary

Income	£		Expenditure	£
			Travel	1,288.97
Standing Orders	3930.00		Fund Raiser	1,452.00
Carbon Credit	186.00		Web Site/Enthuse	315.42
Gift Aid	2,411.82		Bank Charges	141.00
Malawi	14139.71		Kenya	22,099.50
OVC	12115		Malawi	5,409.29
Paypal refund	0.63		Tanzania	3,205.98
Kenya Kitchen Gardens	1500		ISPP	

Total Income	£34,283.16		Total expenditure	£33,912.16
Carried Forward from 2023-2024	£13,075.84		Carried forward to 2025-2026	£13,446.84
Total available to spend in 2024-2025	£47,359.00			



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
SUSTAINABLE GLOBAL GARDENS

**On accounts for the year
ended**

31/03/2025

**Charity no
(if any)**

1116243

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

[Signature]

Date:

24/12/25

Name:

JAMES GRAY

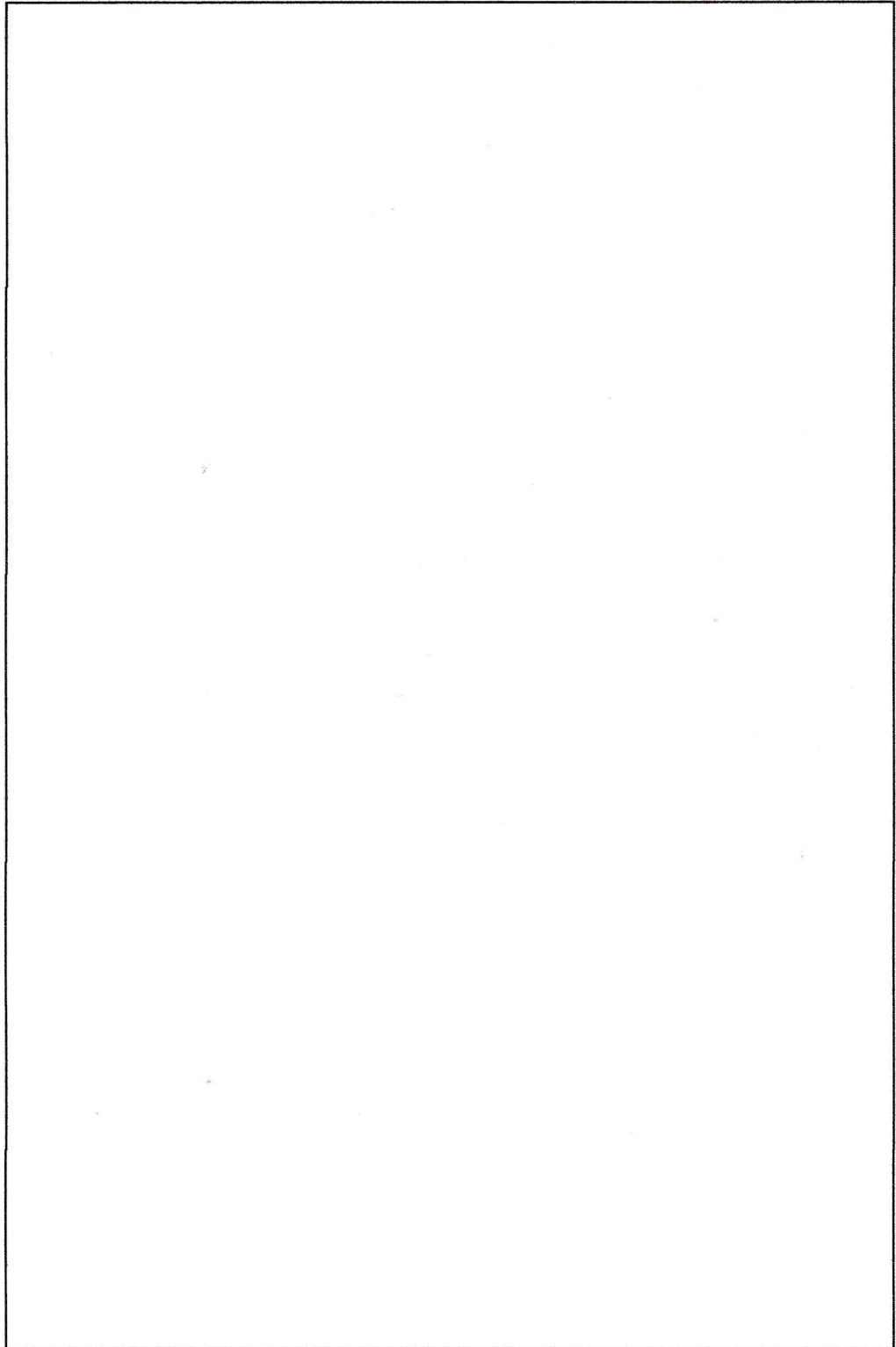
**Relevant professional
qualification(s) or body
(if any):**

Address:

*25 LORNE ROAD
LONDON
E7 0LJ*

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



SUSTAINABLE GLOBAL GARDENS

England & Wales - Charity number 1116243

Accounts

**SUSTAINABLE
GLOBAL GARDENS**

Specialising in small-scale horticultural, environmental and social projects in support of UN Sustainable Development Goals 1 & 2, the eradication of global poverty & hunger, and also Goal 13, action against climate change.

Sustainable Global Gardens (A company limited by guarantee)

Report and Financial Statements for the Year Ended 31 March 2024

Charity number 1116243

Company number 05733281

Reference and Administration details

Charity Name: Sustainable Global Gardens, otherwise known as SGG

Registered Charity number: 1116243

Charity's registered address:

20, Kensington Gardens,
Whitley Bay,
Tyne and Wear,
NE25 8AR.

Trustees who manage the charity:

Paul Keeley
Carole Keeley
Michael Farmer
Mary Farmer
Barry Fildes
Rachel Gibson
Sarah King
John Knapton
Wanda Lockwood

Appointment of new trustees is by mutual agreement of all existing trustees. There are no custodian trustees, no staff and no advisers. SGG is a very small charity run by trustees on an entirely voluntary basis. We are currently exempt from audit.

Structure, governance and management

Sustainable Global Gardens is a registered as a company limited by guarantee. [Company Number 05733281]. Our governing document is the Memorandum of Articles and Association. Our Trustees are advised to familiarise themselves with CC3 produced by Charity Commission. Trustees are also given full information concerning the activities of the charity. Written policies for Risk assessment, Volunteer and Safeguarding exist. Other policies are by agreement with the trustees but most others are not applicable to our very small charity. However, it is SGG policy never to incur any debt and we will not commit to funding anything for which we do not have finances.

Aims and Objectives

1. produce tangible benefits for small communities where incomes are typically less than \$2/person per day;
2. undertake projects which are often but not always located in Africa South of the Sahara.;
3. not be restricted by religious, ethnic, gender or income criteria, although the main focus will be on communities where poverty is endemic;
4. concentrate on small-scale 'microprojects' in which ordinary individuals can directly participate;
5. follow the principles of sustainable development so that projects will contain an income-generation component;

6. limit the costs of administering any project so that over 80% of all funds raised by UK donors are transferred to the poor of the Developing World;
7. provide significant donor groups and partners with a project report with specific information about the progress of a project;
8. work in cooperation with a local partner in the project community, who could take care of the day-to-day management. It is expected that such work would be voluntary.

Activities

In this financial year the 'one long distance flight per year' principle was reestablished with a two month monitoring visit to Malawi, Kenya and Tanzania in the January-March period. This tight schedule meant that some activities previously undertaken by SGG had to be greatly reduced. This applied particularly to the counting of trees on individual farms, which would have been quite impossible in view of the numbers now being planted by participating farmers. Local community leaders will have to take over this task in the future, and SGG approves of this type of progress: progress in rural Africa will only be sustainable when local communities initiate, implement and take full responsibility for their own development. The simple task of tree counting is just one small step along that path.

Last year the Annual Report mentioned how FOCUSSA had transformed in a decade a community near Matayos in Busia County. Now we wish to show how St Dennis Libolina School for the Physically Challenged has been transformed in less than two years.

Achievements and Performance

Improved water-supply

SGG did not have a specific water project this year. However, we have been involved in various water-related schemes. The Kasiwe Farmers Association on Rusinga island have been developing an irrigation project based on extraction of water from Lake Victoria, and tank storage of water to be used for irrigation of lakeshore plots. By 5/2/2024 they had raised sufficient funds to purchase the diesel pump and water tank, but requested Ksh 40,000/- [about £200] for the pipework required. This was paid with the expectation that more intensive land use of lakeshore plots will generate a significant increase in household income. We can also mention here how the new water tank, not funded by SGG but through SCOPE, and permaculture practices have improved water supply for food growing at St Dennis. A third example is forest restoration near Zomba Forest Lodge where increased tree cover helps maintain village water supplies

Support for 500 orphans & vulnerable children [OVCs] in Busia.

The total cost of this feeding programme for 500 orphans/vulnerable children is now £7,920 per year. We are constantly concerned about the possibility of failing to reach this budget target, but once again we have managed to secure sufficient funds for what the SGG Directors regard as a priority project. For this budget to have been reached SGG would like to thank various Trusts, including the Lady Leech Fund, the Canning Trust, Paradigm Norton, St Peter's Aid for the Needy], for their generous contributions and also SGG individual supporters of this project. At this point I would like to give a special thanks to Mr Farmer for the legacy left for the well being of these underprivileged children.

Table banking.

The core of this popular activity is SGG representatives sitting around a table, or under a tree, discussing with a local group how to generate an additional income, using small capital investment, local initiative & a willingness to work. Last year we reported great interest in table-banking with local contributions reaching £3,532. This year this figure increased to £4,280 with some new

applicants in addition to the usual 11 OVC groups. We do not know precisely how many farmers & OVC guardians are involved in these income generation schemes, but we have every reason to believe that it is more than 200 of the local farming community.

Tree Planting & Conservation in Africa.

In terms of activity, participating farmers and spread of locations this is by far the biggest of SGG's current projects. There are now several hundred small-scale farmers planting, growing or caring for trees, so it is no longer possible for SGG to count & confirm tree numbers at every location. We are now developing a new strategy which will enable us to make reasonable estimates of growing trees. During this year's monitoring visit there was considerable tree counting amongst members of the ZombaTreez community around Nankhunda & Nsanama villages. In this location 19,269 trees were recorded as agroforestry planting on 173 small-scale farms. A further 11,853 trees & shrubs were counted in conservation areas where forest restoration is practised. Only 4 weeks were spent in Kenya and Tanzania, so general tree counting was not undertaken unless it was a specific tree type which SGG wants to promote. Although very little tree counting was done in both Kenya and Tanzania, SGG is confident that tree projects are increasingly widespread in East Africa. Furthermore, they are not only one of the best strategies for poverty & hunger eradication, but they are also crucial for climate change mitigation. We anticipate that in the 2023 to 2028 period SGG will be able to confirm the planting or growth through natural regeneration of more than 250,000 trees in either Malawi or East Africa. Furthermore, we believe that the many farmers who participate in such work should be satisfactorily paid for their efforts. Thus, SGG will need to undertake considerable fundraising in the near future.

Promotion of organic gardening & permaculture.

SGG has had an excellent year as far as this project is concerned. The work done with SCOPE [see <https://www.scopekenya.net>] has already been mentioned as the most impressive single action of 2023, so we would encourage those who wish to know more to browse our website www.sustainableglobalgardens.org.uk

As SGG prepared for a second training visit to ZombaTreez in January there was concern about what damage may have happened to the Nankhunda Demonstration plot, but on arrival on 6/1/24 the news was very good. Despite the rather flimsy fence the garden had survived the ferocity of Cyclone Freddy in February-March 2023, and the vegetables there were used to feed the local residents who had lost their houses in the storm. Furthermore, the 5 farmers trained in January 2023 had subsequently spent time showing other villagers how to make double-dug raised beds for vegetable production. There were 29 such beds by January. Members also requested a second Demonstration Plot at the neighbouring village of Nsanama. There have been some activities during this financial year when progress has been slow or absent, but when all the projects are considered together we think this is probably the best year in terms of impact since SGG was founded in 2005. We can therefore look forward to the coming year with reasonable optimism, although we shall need to maintain the same or an increased levels of funding.

Financial review

The charity aims to have around £5000 reserves at the end of each financial year to allow us to proceed into the next year. It is our policy never to spend or allocate money that we do not have available. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Since covid lockdown we have significantly increased appeals for funding to various trusts. Where grants are for a particular project we provide a report to donors showing where the money has been spent.

Nearly all our expenditure has gone to improve the livelihoods and well being of very poor people in Africa which has enabled us to achieve our prime objective of poverty and hunger alleviation. We rely on volunteer labour and keep expenses below 10%. Office facilities are provided free of charge by Paul Keeley. No members of the management committee received any remuneration during the year. Air fare to Africa for one director is paid as expenses. If any other directors join the field trip they reimburse the cost of the flight to SGG.

With less time scheduled for fieldwork in recent years, SGG has managed to maintain an adequate income by greater emphasis on fundraising while at home. The total UK income for this 2023-2024 financial year was £32,581.40p, which compares satisfactorily with the 2022-23 income of £31,456. Despite periodic concerns about SGG's financial security, we continue to have sufficient capital to carry out our planned activities. Furthermore, during the Kenya visit local groups were very eager to use SGG's table-banking scheme with a total of £4,280 raised for local contributions. The bank balance on 31/3/2024 was £13,075.84p. This include the £5000 reserve that we aim for plus funds to be paid every 3 months to the OVC feeding programme.

We do not have any investments or assets.

As a charity, SGG is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. Gift Aid is reclaimed on any eligible donations.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Sustainable Global Gardens

No (if any)
1116243

Receipts and payments accounts

CC16a

For the period from	Period start date 01/04/2023	To	Period end date 31/04/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Standing Orders	3770	-	-	3,770	31,446
Charity Boxes	91	-	-	91	-
Donations for OVCs	8,420	-	-	8,420	-
Donations for Tree planting	4,130	-	-	4,130	-
Donations for Malawi	7,580	-	-	7,580	-
Donations for Carbon Capture	558	-	-	558	-
General donations	5,195	-	-	5,195	-
Gift Aid	2,837	-	-	2,837	-
Sub total (Gross income for AR)	32,581	-	-	32,581	31,446
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	32,581	-	-	32,581	31,446
A3 Payments					
Expenses	2,609	-	-	2,609	44,270
Sent to Malawi	6,622	-	-	6,622	-
Sent for ST Denis Libolina	1,500	-	-	1,500	-
Sent for Kenya tree projects	3,000	-	-	3,000	-
Sent for OVCs	7,400	-	-	7,400	-
Field trip spends on projects	5,000	-	-	5,000	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	26,131	-	-	26,131	44,270
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	26,131	-	-	26,131	44,270
Net of receipts/(payments)	6,450	-	-	6,450	- 12,824
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	6,450	-	-	6,450	- 12,824

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		-	-	-
		-	-	-
		-	-	-
	Total cash funds	-	-	-
(agree balances with receipts and payments account(s))				

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>B. W. Fildes</i>	Barry Fildes	5.7.2024
<i>Carole Keeley</i>	Carole Keeley	5.7.2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Sustainable Global Gardens

No (if any)
1116243

CC16a

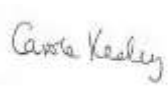
Receipts and payments accounts

For the period from	Period start date 01/04/2023	To	Period end date 31/04/2024
---------------------	---------------------------------	----	-------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Standing Orders	3770	-	-	3,770	31,446
Charity Boxes	91	-	-	91	-
Donations for OVCs	8,420	-	-	8,420	-
Donations for Tree planting	4,130	-	-	4,130	-
Donations for Malawi	7,580	-	-	7,580	-
Donations for Carbon Capture	558	-	-	558	-
General donations	5,195	-	-	5,195	-
Gift Aid	2,837	-	-	2,837	-
Sub total (Gross income for AR)	32,581	-	-	32,581	31,446
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	32,581	-	-	32,581	31,446
A3 Payments					
Expenses	2,609	-	-	2,609	44,270
Sent to Malawi	6,622	-	-	6,622	-
Sent for ST Denis Libolina	1,500	-	-	1,500	-
Sent for Kenya tree projects	3,000	-	-	3,000	-
Sent for OVCs	7,400	-	-	7,400	-
Field trip spends on projects	5,000	-	-	5,000	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	26,131	-	-	26,131	44,270
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	26,131	-	-	26,131	44,270
Net of receipts/(payments)	6,450	-	-	6,450	- 12,824
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	6,450	-	-	6,450	- 12,824

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		-	-	-
		-	-	-
		-	-	-
	Total cash funds	-	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B4 Assets retained for the charity's own use	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B5 Liabilities	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval
		Barry Fildes Carole Keeley		5.7.2024 5.7.2024

SUSTAINABLE GLOBAL GARDENS

England & Wales - Charity number 1116243

Accounts

Sustainable Global Gardens		Charity No	1116243	
		Company No	5733281	
Annual accounts for the period				
Period start date	01/04/22	To	Period end date	31/03/23

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	4,410	26,597	-	31,007	23,543
Charitable activities	S02			-	-	20
Other trading activities	S03			-	-	1,270
Investments	S04		450	-	450	-
Separate material item of income	S05			-	-	3,800
Other	S06			-	-	-
Total	S07	4,410	27,047	-	31,457	28,633
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	819		-	819	2,025
Charitable activities	S09	3,003	40,447	-	43,450	19,266
Separate material expense item	S10					
Other	S11			-	-	-
Total	S12	3,822	40,447	-	44,269	21,291
Net income/(expenditure) before tax for the reporting period						
	S13	588	- 13,400	-	- 12,812	7,342
Tax payable	S14			-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	588	- 13,400	-	- 12,812	7,342
Net gains/(losses) on investments	S16			-	-	-
Net income/(expenditure) Extraordinary items	S17	588	- 13,400	-	- 12,812	7,342
Transfers between funds	S18			-	-	-
Other recognised gains/(losses):	S19			-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20			-	-	-
Other gains/(losses)	S21			-	-	-
Net movement in funds	S22	588	- 13,400	-	- 12,812	7,342
Reconciliation of funds:						
Total funds brought forward	S23	19,438		-	19,438	12,096
Total funds carried forward	S24	20,026	- 13,400	-	6,626	19,438

Section C **Notes to the accounts**

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

NONE

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
	✓	

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
		✓

Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>		
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.	<input type="checkbox"/>		
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--

Note 3		Income				
Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,208		-	1,208	6,121
	Gift Aid	1,567		-	1,567	17
	Legacies	-		-	-	-
	General grants provided by government/other charities	23,990		-	23,990	18,675
	Membership subscriptions and sponsorships which are in substance donations	3,820		-	3,820	3,800
	Donated goods, facilities and services	-		-	-	-
	Other	872		-	872	-
	Total	31,457	-	-	31,457	28,613
Charitable activities:			-	-	-	20
			-	-	-	-
			-	-	-	-
	Other		-	-	-	-
	Total	-	-	-	-	20
Other trading activities:			-	-	-	-
			-	-	-	-
			-	-	-	-
	Other		-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income		-	-	-	-
	Dividend income		-	-	-	-
	Rental and leasing income		-	-	-	-
	Other		-	-	-	-
	Total	-	-	-	-	-
Separate material item of income			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income		-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use		-	-	-	-
	Gain on disposal of a programme related investment		-	-	-	-
	Royalties from the exploitation of intellectual property rights		-	-	-	-
	Other		-	-	-	-
		Total	-	-	-	-
TOTAL INCOME		31,457	-	-	31,457	28,633

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	819	-	819	-	2,025	-	2,025
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	819	-	819	-	2,025	-	2,025
Expenditure on charitable activities:								
	3,003	40,447	-	43,450	227	19,039	-	19,266
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	3,003	40,447	-	43,450	227	19,039	-	19,266
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	3,003	41,266	-	44,269	227	21,064	-	21,291

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Paid out during Field Trip		16665	4,024.00	20,689.00
		-	-	-
		-	-	-
		-	-	-
Total	-	-	-	20,689

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	www.sustainableglobalgardens.org.uk
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
LIANA FINLAND	Water Harvesting	1,230
DENIS ROBSON	Kitchen garden Malawi	300
TREEZ MALAWI	Forest restoration/tree planting	4,500
AMHERST ROTARY CLUB	Mangrove planting in Tanzania	500
KITALE FRIENDS	Tree planting	1,150
FAIRTREE	Mangrove planting	2,000
BIRUNDA YOUING MOTHERS	Tree planting	500
FAYE CRAN	Tree planting in Tanzania	400
ST DENIS LIBOLINA SCHOOL	Permaculture garden/Water tank	4,000
OVC PROJECT BUSIA	Feeding programme	9,000
BUNGOMA ROTARY CLUB	Tree planting	1,000
Total grants to institutions in reporting period		23,580
Other unanalysed grants		16,665
TOTAL GRANTS PAID		40,245

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	NIL

Please enter "Nil" if the charity does not identify and/or allocate support costs.

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
6,636	19,439
-	-
6,636	19,439

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	-	6,636	-	6,636	19,493
Total current assets	B10	-	6,636	-	6,636	19,493
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	5,125	1,500	-	6,625	19,493
Total assets less current liabilities	B13	5,125	1,500	-	6,625	19,493
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	5,125	1,500	-	6,625	19,493
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	-	-	-	-	-
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	-	-	-	-	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
CAROLE KEELEY	16/06/23

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	04/11/2023
Barry W. Fildes	Print name

**SUSTAINABLE
GLOBAL GARDENS**

Specialising in small-scale horticultural, environmental and social projects in support of UN Sustainable Development Goals 1 & 2, the eradication of global poverty & hunger, and also Goal 13, action against climate change.

Sustainable Global Gardens (A company limited by guarantee)

Report and Financial Statements for the Year Ended 31 March 2023

Charity number 1116243

Company number 05733281

Reference and Administration details

Charity Name:

Sustainable Global Gardens, otherwise known as SGG

Registered Charity number:

1116243

Charity's registered address:

20, Kensington Gardens,
Whitley Bay,
Tyne and Wear,
NE25 8AR.

Trustees who manage the charity:

Paul Keeley
Carole Keeley
Barry Fildes
Sarah King
Wanda Lockwood
John Knapton
Rachel Gibson
Michael Farmer
Mary Farmer

Appointment of new trustees is by mutual agreement of all existing trustees. There are no custodian trustees, no staff and no advisers. SGG is a very small charity run by trustees on an entirely voluntary basis. We are currently exempt from audit.

Structure, governance and management

Sustainable Global Gardens is a registered as a company limited by guarantee. [Company Number 05733281]. Our governing document is the Memorandum of Articles and Association and has no subsidiaries. Trustees are advised to familiarise themselves with CC3 produced by Charity Commission. Trustees are given full information concerning the activities of the charity.

Written risk assessment, Volunteer and Safeguarding policies exist. Other policies are by agreement with the trustees but most others are not applicable to our very small charity. However, it is SGG policy never to incur any debt and we will not commit to funding anything for which we do not have finances. SGG has no assets or liabilities.

There were no serious incidents in this reporting period.

Aims and Objectives

1. produce tangible benefits for small communities where incomes are typically less than \$2/person per day;
2. Undertake projects which are often but not always located in Africa South of the Sahara.
3. not be restricted by religious, ethnic, gender or income criteria, although the main focus will be on communities where poverty is endemic;
4. concentrate on small-scale 'microprojects' in which ordinary individuals can directly participate;
5. follow the principles of sustainable development so that projects will contain an income-generation component;

6. limit the costs of administering any project so that over 80% of all funds raised by UK donors are transferred to the poor of the Developing World;
7. provide significant donor groups and partners with a project report with specific information about the progress of a project;
8. work in cooperation with a local partner in the project community, who could take care of the day-to-day management. It is expected that such work would be voluntary.

Activities

Since 2019 SGG has tried to reduce our carbon footprint by reducing field visits which require long distance air flights, to an average of one visit per year. However, this reporting year was post covid restrictions and there was a need to catch up. In April-June 2022, we undertook fieldwork which was for the previous financial year. Most of that fieldwork time was used for tree counts which had not been done during covid years. By June 2022 our data sheet recorded 38,728 trees monitored during the previous seven weeks, so our estimated total for the whole four-year program then stood at 140,025. It then seemed possible to reach a target of 200,000 trees by December 2022, when the Tropical Tree-Planting & Conservation project would be closed in order to set new conditions and priorities for a successor tree project.

SGG policy when engaging new partners is that we endeavor to make a monitoring visit as soon as practicable. Our first visit to new partners Zomba Forest Lodge, Malawi and various community groups around Nankhunda village was in January-March 2023. This is the first SGG project to combine both environmental improvement and community development in a single comprehensive program from the initial planning stage. After a very good first training & monitoring visit, we plan to repeat this action during the next calendar year. We also visited Kenya to monitor progress with the OVC feeding program, table-banking and the kitchen gardens as well as trees planted before 31st December 2022. These projects are now primarily implemented by local initiative and energy and SGG's role there is largely reduced to provision of funding to local communities and reports to sponsors. We regard this as yet more evidence of progress and an excellent illustration of grassroots international cooperation, which is UN Sustainable Development Goal no. 17. The Tanzania field visit was left until last. Although some useful monitoring was done, there was insufficient time to visit even half of our various tree-planting locations. Thus, we expect Tanzania to be the priority visit next year.

SGG policy on grant making is that we do not make grants to any group or NGO unknown to us. When engaging new partners we endeavour to make a monitoring visit as soon as practicable. Once we have found a partner to be reliable we can trust them to do monitoring and provide us with reports. It is also our policy not to make grants to individuals.

We are a small charity and do not make any investments. We aim to spend 90% of our income on projects and keep administration costs to a bare minimum. In order to achieve this all our work in the UK is done by volunteers apart from the fund raising agent who is not employed by us but to whom we pay a fee for any successful applications to leads that he has provided

Achievements and Performance

1. Improved water-supply

Construction of water harvesting system at Kwakihindi Primary School in Mwanga District, Tanzania.

Water harvesting system at St Denis Libolina School for the Physically Challenged in Bungoma District, Kenya.

CIF near Sioport in Busia District used table-banking funds to purchase a diesel pump which can raise money a few metres and thereby enable dry season production from their vegetable plots. Reforestation along the riverine sites around Zomba Forest Lodge.

2. Support for 450 orphans & vulnerable children [OVCs] in Busia.

This project was saved in 2021-2022 by generous grants from several trusts. Most of those charitable trusts continued their support during this financial year. This has allowed an increase both in the groups supported and in the amount SGG pays for each OVC. Officially we are now supporting 500 OVCs, but some of the groups have indicated that they often feed more than their agreed limit.

3. Table-banking.

The core of this popular activity is SGG representatives sitting around a table, or under a tree, discussing with a local group how to generate an additional income, using small capital investment, local initiative & a willingness to work. The local group provides 70% of funds and SGG donates the remaining 30%. This took place in both field trips and income generated has increased to the point that SGG struggles to find the 30% donation.

4. Tree Planting & Conservation in Africa.

Tree-planting in its various aspects continues to be a major part of SGG's work schedule. In May we were able to monitor the agroforestry planting of almost 40,000 trees, so the idea of a new planting target of 200,000 trees was established at that time. Much of the January-March 2023 fieldwork was concerned with confirmation of tree numbers, so that a final evaluation of the four year programme could be made.

Financial review

SGG uses a professional fundraiser with whom we have a written agreement. There is no annual fee to the fundraiser but he receives 10% +VAT on all donations received via his aid. SGG has no government contracts.

SGG receives no funding from outside the UK but most of the expenditure is in Africa. Money is transferred using the regulated banking system. It is SGG procedure to visit projects to monitor the use of funds sent. Interim reports from recipients are received in between field trips. The charity aims to have around £5000 reserves at the end of each financial year to allow us to proceed into the next year. It is our policy never to spend or allocate money that we do not have available.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Since covid lockdown we have significantly increased appeals for funding to various trusts. Where grants are for a particular project we provide a report to donors showing where the money has been spent.

Nearly all our expenditure has gone to improve the livelihoods and wellbeing of very poor people in Africa which has enabled us to achieve our prime objective of poverty and hunger alleviation. We rely on volunteer labour and keep expenses below 10%. Office facilities are provided free of charge by Paul Keeley. No members of the management committee received any remuneration during the year. Air fare to Africa for one director is paid as expenses. If any other directors join the field trip they reimburse the cost of the flight to SGG.

As a charity, SGG is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. Gift Aid is reclaimed on any eligible donations.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Sustainable Global Gardens

On accounts for the year ended

31/03/2023

Charity no (if any)

1116243

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 03 / 2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

31/10/23

Name:

DAVID THOMAS

Relevant professional qualification(s) or body (if any):

--

Address:

14 OAKWELL GARDENS
LEEDS LS8 1RR

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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SUSTAINABLE GLOBAL GARDENS

England & Wales - Charity number 1116243

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day 01	Month 04	Year 2021	To	Day 31	Month 03	Year 2022

Section A Reference and administration details

Charity name **SUSTAINABLE GLOBAL GARDENS**

Other names charity is known by **SGG**

Registered charity number (if any) **1116243**

Charity's principal address **20 Kensington Gardens**
Whitley Bay
Tyne and Wear
Postcode NE25 8 AR

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Keeley	Managing Director		
2	Carole Keeley	Treasurer		
3	Sarah King	Secretary		
4	Barry Fildes	Treasurer		
5	Rachel Gibson			
6	John Knapton			
7	Michael Farmer			
8	Wanda Parker Lockwood			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum and Articles of Association
How the charity is constituted (eg. trust, association, company)	Company limited by guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed by existing trustees

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Trustees are advised to familiarise themselves with CC3 produced by Charity Commission.</p> <p>Trustees are given full information concerning the activities of the charity.</p> <p>Risk assessment, Volunteer and Safeguarding policies exist.</p> <p>It is SGG policy never to incur any debt</p>
--	--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

1. produce tangible benefits for small communities where incomes are typically less than \$2/person per day;
2. undertake projects which are often but not always located in Africa South of the Sahara.;
3. not be restricted by religious, ethnic, gender or income criteria, although the main focus will be on communities where poverty is endemic;
4. concentrate on small-scale 'microprojects' in which ordinary individuals can directly participate;
5. follow the principles of sustainable development so that projects will contain an income-generation component;
6. limit the costs of administering any project so that over 80% of all funds raised by UK donors are transferred to the poor of the Developing World;
7. provide significant donor groups and partners with a project report with specific information about the progress of a project;
8. work in cooperation with a local partner in the project community, who could take care of the day-to-day management. It is expected that such work would be voluntary.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Covid and associated travel restrictions in 2021-2022 meant that SGG was unable to undertake field monitoring in this reporting year. It has always been our practice that the actual work is done by the beneficiaries and our field visits are solely for monitoring. Work continued with the help of volunteers in Kenya stepping up to undertake monitoring and a reliable partner managing local payments. We have received regular reports from these volunteers. We also increased the use of other NGOs with similar objectives to carry out field work on our behalf. Reports from volunteers and partner NGOs have formed the basis of this report

As SGG did not spend two months of this year on fieldwork, there was significantly more time available for fund-raising. A new development related to this is the use of a paid fundraising agent to whom we pay 10% of any money raised from a contact that he has given us. An important consequence of this is that SGG has now has contact with several sympathetic trusts and businesses, so our funding sources have become more diverse. As reported in the last Annual Report the total income for SGG was £15,923 in 2020-21, whereas the income for the current financial year is £28,633. Most of this increase has come from successful funding appeals to grant-making trusts. This has enabled former interests, such as improved water supply, to re-emerge as an important SGG activity, and also new locations found for our other long-established projects. The other important development is that SGG has come to see climate change as the greatest current threat to humanity and civilization as we know it. This has encouraged us to review our policy concerning air travel to Africa. The new policy is that we shall try to limit our monitoring field visits to an average of one per year, and that we shall increasingly rely on partner NGOs to implement development work which SGG facilitates.

When making decisions for these modifications the trustees have paid due regard to the Charity Commission's public benefit guidance.

Additional details of objectives and activities (Optional information)

Our policy on grant making is that we do not make grants to any group or NGO unknown to us. When engaging new partners we endeavour to make a monitoring visit as soon as practicable. Once we have found a partner to be reliable we can trust them to do monitoring and provide us with reports. It is also our policy not to make grants to individuals.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are a small charity and do not make any investments. We aim to spend 90% of our income on projects and keep administration costs to a bare minimum. In order to achieve this all our work in the UK is done by volunteers apart from the fund raising agent who is not employed by us but to whom we pay a fee for any successful applications to leads that he has provided

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

We received 3 funding grants of approximately £1,000 each to install water-harvesting systems at 3 Tanzanian primary schools. We used our Finnish partner NGO, Liana.org, who organised the construction and sent reports.

Our Orphan and Vulnerable Children[OVC] Feeding programme, which we feared we might have to close because of no funding, was funded from several grant applications. This project has always been administered by local volunteers. As awareness of this feeding programme spreads, we are regularly being approached by new groups wishing to join the scheme. The 9 groups in this project as well as St Denis Libolina School for the Physically Challenged also received funding to continue developing their kitchen gardens. There are now 9 community demonstration kitchen gardens established in Busia county, Kenya by our OVC women's group. These provide better nutrition for the 450 OVCs as well as a source of income.

Tree-planting in its various aspects continues to be a major part of SGG's work schedule. Most efforts in this financial year involved arranging tree-planting with local partners in Kenya and finding funding to support them. Most tree planting is in an agroforestry context but at some locations carbon capture planting is important.

e.g. Kipsaina Crane & Wetland Conservation Group. Of particular note it was realised about the time of COP26 that mangroves capture between 2 and 5 times more carbon than terrestrial trees. Thus, new partnerships were established with ACES, who are a specialist mangrove restoration NGO working with communities on the South Kenyan coast. We have also started collaborating with the NGO African Malaika who are active in the coastal villages between Dar es Salaam and the Rufiji Delta. Here they are planting both mangroves and Moringa oleifera. We are also a stakeholder in a Rotary project to promote Sesbania sesban as a multipurpose crop in various parts of Kenya.

After our success in Kenya and Tanzania we have tried to take our development model to Malawi which is a much poorer country. In April 2021 SGG was introduced to the development charity ZombaTreez and within a few months a 5 year community development & environmental restoration plan was agreed between us which started in October 2021.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity aims to have around £5000 reserves at the end of each financial year to allow us to proceed into the next year. It is our policy never to spend or allocate money that we do not have available.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Fundraising continues to come from regular supporters, Rotary clubs and fund raising events. However, this year we have had a significant increase in funding from trusts.

Nearly all our expenditure has gone to improve the livelihoods and well being of very poor people in Africa which has enabled us to achieve our prime objective of poverty and hunger alleviation.

We do not have any investments

Section F Other optional information

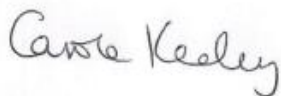
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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

CAROLE LESLIE KEELEY	
----------------------	--

Position (eg Secretary, Chair, etc)

Treasurer	
-----------	--

Date 09/11/2022

Sustainable Global Gardens		Charity No	1116243	
		Company No	5733281	
Annual accounts for the period				
Period start date	01/04/21	To	Period end date	31/03/22

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	68	23,475	-	23,543	15,923
Charitable activities	S02	20	-	-	20	-
Other trading activities	S03	-	1,270	-	1,270	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	1,320	2,480	-	3,800	-
Other	S06	-	-	-	-	-
Total	S07	1,408	27,226	-	28,633	15,923
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	2,025	-	2,025	-
Charitable activities	S09	227	19,039	-	19,266	8,843
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	227	21,064	-	21,291	8,843
Net income/(expenditure) before tax for the reporting period	S13	1,181	6,161	-	7,342	7,080
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	1,181	6,161	-	7,342	7,080
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	1,181	6,161	-	7,342	7,080
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	1,181	6,161	-	7,342	7,080
Reconciliation of funds:						
Total funds brought forward	S23	12,096	-	-	12,096	5,016
Total funds carried forward	S24	13,277	6,161	-	19,438	12,096

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	-	19,493	-	19,493	12,097
Total current assets		B10	-	19,493	-	19,493	12,097
Creditors: amounts falling due within one year		B11	-	-	-	-	-
Net current assets/(liabilities)		B12	-	19,493	-	19,493	12,097
Total assets less current liabilities		B13	-	19,493	-	19,493	12,097
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	-	19,493	-	19,493	12,097
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	-	-	-	-	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

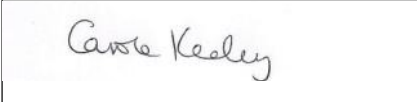
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
CAROLE KEELEY	09/11/22

Signature of director authenticating accounts being sent to
Companies House

Signature	Date dd/mm/yyyy
	09/11/22
CAROLE KEELEY	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
---	--

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
	✓	

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
	✓	

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input type="text"/>		
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be	Yes*	No*	N/a*

end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

		✓
--	--	---

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
		✓

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
	✓	

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	51	6,070	-	6,121	15,923
	Gift Aid	17	-	-	17	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	18,675	-	18,675	-
	Membership subscriptions and sponsorships which are in substance donations	1,320	2,480	-	3,800	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	1,388	27,225	-	28,613	15,923	
Charitable activities:		20	-	-	20	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	20	-	-	20	-	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
TOTAL INCOME	1,408	27,225	-	28,633	15,923	

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 6 Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	2,025	-	2,025	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	2,025	-	2,025	-	-	-	-
Expenditure on charitable activities:								
	227	19,039	-	19,266	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	227	19,039	-	19,266	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-

TOTAL EXPENDITURE

227	21,064	-	21,291	-	-	-	-
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total	-	-	-	NIL

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	www.sustainablelegislation.org
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
LIANA FINLAND	Water Harvesting	3,375
TIYENI	Deep bed farming training Malawi	803
TREEZ MALAWI	Forest restoration	1,000
ACES	Mangrove planting	1,006
KIPSAINA	Tree planting	1,249
FAIRTREE	Mangrove planting	2,000
BIRUNDA YOUNG MOTHERS	Tree planting	500
KITALE FRIENDS	Tree planting	1,000
		-
		-
Total grants to institutions in reporting period		10,933
Other unanalysed grants		8,040
TOTAL GRANTS PAID		18,973

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
19,439	12,097
-	-
19,439	12,097

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

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Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name SUSTAINABLE GLOBAL GARDENS

On accounts for the year ended

31/03/2022

Charity no.: 1116243 Company no.: 05733281

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 / 03 / 2022..

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
• the accounts do not accord with such records; or
• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
• the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 15.11.2022

Name: Anthony Gray

Relevant professional qualification(s) or body (if any): -

Address: 52 Green Lanes, Sutton Coldfield,
B73 5JW.

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

All appears correct.
Anthony Gray