

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	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	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		
2.2 INCOME		
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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. 	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div>✓</div> <div></div> <div></div> </div>
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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div>✓</div> <div></div> <div></div> </div>
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).	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div>✓</div> <div></div> <div></div> </div>
	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).	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div>✓</div> <div></div> </div>
Government grants	The charity has received government grants in the reporting period	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div>✓</div> <div></div> </div>
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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div>✓</div> <div></div> <div></div> </div>
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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
	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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
	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'.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
	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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
	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.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>
Support costs	The charity has incurred expenditure on support costs.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div>✓</div> <div></div> <div></div> </div>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div>✓</div> <div></div> <div></div> </div>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<div> <div>Yes*</div> <div>No*</div> <div>N/a*</div> </div> <div> <div></div> <div></div> <div>✓</div> </div>

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"/>
		Yes*	No*	N/a*
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Yes*	No*	N/a*
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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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*
Basic financial instruments		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes*	No*	N/a*
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.			
		Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>
		Yes*	No*	N/a*
	They are valued at cost.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input 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"/>
		Yes*	No*	N/a*
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		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"/>
		Yes*	No*	N/a*
	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	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		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*
<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:	£				£			
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred 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 YOUNG 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

Section C	Notes to the accounts	(cont)
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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 £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ 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
<i>B. W. Fildes</i>	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):

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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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