

Charity registration number: 1133481

STAA

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2
North West
41 Talbot Street
Nottingham
NG1 5GL

STAA

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STAA

Reference and Administrative Details

Trustees	Lydia Watkinson, Chair
	David Parker
	Charles Wesson
	Clare Soar
	Alistair Bates
	David Wood
	Amy Scott
Senior Management Team	Jo Lees, Chief Executive Officer
Charity Registration Number	1133481
Principal Office	Unit 0
	John Folman Business Centre
	33 Hungerhill Road
	Nottingham
	NG3 4NB
Independent Examiner	John O'Brien, employee of
	Community Accounting Plus
	Units 1 & 2
	North West
	41 Talbot Street
	Nottingham
	NG1 5GL

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Lydia Watkinson, Chair
	David Parker
	Charles Wesson
	Clare Soar
	Alistair Bates
	David Wood (appointed 26 September 2022)
	Amy Scott (appointed 15 May 2023)
	Robert Wood (resigned 20 June 2022)
	Meg Olivia Hale (resigned 20 June 2022)

Structure, governance and management

Nature of governing document

The Charity is a Charitable Incorporated Organisation. It is operated under the rules of its CIO - Foundation Conversion constitution dated 16 July 2020. Prior to this, STAA was a charitable company, established in 1998.

Recruitment and appointment of trustees

Following the conversion to a Charitable Incorporated Organisation in July 2020 STAA has adopted a more formal approach to the recruitment of trustees seeking to attract those with specific skills and experience. We continue to advertise for trustees more widely than we did before converting to a CIO. We advertise trustee vacancies utilising local CVS services as well as our own social media channels and regular newsletter. This enabled us to appoint two new trustees. For the first time, these two new appointments are not existing gardeners or regular volunteers.

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Trustees' Report (continued)

Objectives and activities

Objects and aims

The objects of the company are:

- A) to promote for the benefit of the inhabitants of St Ann's, Nottingham and the surrounding area, without distinction of sex, or of political, religious or other opinions, by associating statutory authorities, voluntary organisations and the general public in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupation (in particular facilities for allotment and recreational gardening) with the object of improving the conditions of life for those who have need of such facilities by reason of their youth, infirmity or disablement, poverty or social and economic circumstances;
- B) to advance the education of the public in allotment and recreational gardening and the protection and improvement of the natural environment;
- C) the promotion for the benefit of the public of urban regeneration in areas of social and economic deprivation, in particular the St Ann's area of Nottingham by all or any of the following means:
 - i) the relief of financial hardship;
 - ii) the advancement of education and volunteer experience;
 - iii) the maintenance, improvement or provision of recreational facilities;
 - iv) the preservation of buildings or sites of historic or architectural importance;
 - v) the maintenance, improvement or provision of public amenities.

Public benefit

This year we have continued to operate our regular projects.

On the Community Orchard we continue to run forest school activities for children aged 0-12 years old. We also work with local schools and SEN providers to offer bespoke sessions for children. This year we have invested in an outdoor kitchen for the Community Orchard which allows us to provide free hot meals at some sessions during the school holidays.

The Heritage Project continues to offer regular tours to members of the public, providing education about the history of this Grade 2* listed site. We also continue to maintain the Heritage Display Garden, which provide information and visual representation of the history of the site, as well as volunteering opportunities.

Our Urban Nature project continues to manage a number of plots for the benefit of wildlife and provides habitat to an abundance of species, including some rare flora. We use traditional techniques such as hedge laying which provides opportunities for volunteers to learn these skills and also gain wider knowledge of conservation.

On the Nursery we run regular gardening sessions aimed primarily at adults. This plot has been designed to allow access for those with less mobility.

We continue to run the Community Harvest project to grow produce for local community groups, social eating cafes and emergency food providers. Through working with partners we are able to direct fresh produce to where it is most needed.

The process of delivering education, training and experience of a green environment enables us to provide a range of volunteering opportunities which, although of value to the organisation, are more significantly beneficial to those volunteers themselves as they acquire both new technical skills and knowledge, but also those softer skills to do with interaction with others.

Additionally members of the public are the recipients of those education and personal development activities and heritage tours.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Trustees' Report (continued)

Achievements and performance

In 2022/23 STAA welcomed over 2400 individuals into our projects, accounting for over 6200 attendances across the year. We continue to prioritise our work with local families, especially residents of St Ann's, and those living in close proximity to the allotment site, and this year we have seen an increase in reach into our local community. This is an outcome of targeted outreach and engagement activity and an increase in 'off-site' delivery, and work with local partners.

St Ann's Community Orchard provides a warm welcome and effective gateway into the site for local children, families and adults. Our successful school programme saw over 1500 beneficiaries across the year.

Community Harvest, supported by STAA's volunteers has gone from strength to strength, growing food specifically to distribute within the local community. Our volunteer driver delivers produce to local food banks and social eating projects each week.

Volunteers have contributed over 2552 hours across STAA projects and as our project activity evolves, so too do volunteer roles. Volunteers now regularly support our Play Grow and Eat sessions, preparing and serving community meals made from produce grown on site. In 2022/23 we recorded:

- 136 volunteer sessions
- 638 attendances
- 93 individuals volunteered
- 115 new volunteer applications were received.

Financial review

We are delighted to have received funding from the National Lottery Community Development Fund for a further three years. The trustees are grateful to the National Lottery for their continued support.

In order to secure our financial position in the future, we have invested in specialist support to develop a more structured approach to seeking and applying for charitable grant funding.

We have continued to find ways to diversify our income streams. We have continued to develop paid for workshops and now offer a quarterly programme. We are also developing a business plan for a more formal training offering and for corporate focused activities and events.

Our senior management have secured specialist business development training in order to develop a business plan for these proposed ventures. We have also invested in appropriate horticultural qualifications for project employees to ensure that they can deliver training for recognised qualifications. We have also secured no-cost marketing advice.

Policy on reserves

STAA aims to keep unrestricted reserves of at least 3 months annual expenditure costs plus designated reserves specifically to cover our redundancy liabilities. The reserves policy is reviewed annually and takes account of known and potential future liabilities, such as redundancy costs, project funding gaps and inflation. In 2023/24, the amount of unrestricted funds to be held in reserves (General Fund) is £55,000 and an additional £32,000 in designated reserves to cover any potential redundancy liabilities.

Major risks and management of those risks

Financial risks

In the immediate term, the key financial risks are increased costs due to inflation and above inflation rent increases. We aim to cost this into relevant funding bids in line with our full costs recovery policy.

As set out above, we have been proactive in improving our systems for identifying, prioritising and applying for suitable funding opportunities and streamlined our processes for making such applications. We have ambitious plans to develop new sources of income as set out above. We also seek ways to make our organisation operate more efficiently including by investing in equipment and technology.

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Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Lydia Watkinson
Trustee

STAA

Independent Examiner's Report to the trustees of STAA

Independent examiner's report to the trustees of STAA

I report to the trustees on my examination of the accounts of STAA (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity 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 Charity'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 matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2
North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

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Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	22,783	-	22,783	22,912
Charitable activities	3	23,093	145,492	168,585	189,889
Investment income	4	676	-	676	215
Total Income		<u>46,552</u>	<u>145,492</u>	<u>192,044</u>	<u>213,016</u>
Expenditure on:					
Charitable activities	6	<u>(48,710)</u>	<u>(172,164)</u>	<u>(220,874)</u>	<u>(185,029)</u>
Total Expenditure		<u>(48,710)</u>	<u>(172,164)</u>	<u>(220,874)</u>	<u>(185,029)</u>
Net movement in funds		(2,158)	(26,672)	(28,830)	27,987
Reconciliation of funds					
Total funds brought forward		<u>147,929</u>	<u>61,729</u>	<u>209,658</u>	<u>181,671</u>
Total funds carried forward	18	<u>145,771</u>	<u>35,057</u>	<u>180,828</u>	<u>209,658</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 18.

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Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	22,912	-	22,912
Charitable activities	3	14,748	175,141	189,889
Investment income	4	215	-	215
Total Income		<u>37,875</u>	<u>175,141</u>	<u>213,016</u>
Expenditure on:				
Charitable activities	6	<u>(21,654)</u>	<u>(163,375)</u>	<u>(185,029)</u>
Total Expenditure		<u>(21,654)</u>	<u>(163,375)</u>	<u>(185,029)</u>
Net movement in funds		16,221	11,766	27,987
Reconciliation of funds				
Total funds brought forward		<u>131,708</u>	<u>49,963</u>	<u>181,671</u>
Total funds carried forward	18	<u><u>147,929</u></u>	<u><u>61,729</u></u>	<u><u>209,658</u></u>

The notes on pages 10 to 22 form an integral part of these financial statements.

STAA

(Registration number: 1133481) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	10,273	13,245
Current assets			
Debtors	11	11,419	6,654
Cash at bank and in hand	12	<u>165,371</u>	<u>195,475</u>
		176,790	202,129
Creditors: Amounts falling due within one year	13	<u>(6,235)</u>	<u>(5,716)</u>
Net current assets		<u>170,555</u>	<u>196,413</u>
Net assets		<u><u>180,828</u></u>	<u><u>209,658</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	35,057	61,729
Unrestricted income funds			
Unrestricted funds		<u>145,771</u>	<u>147,929</u>
Total funds	18	<u><u>180,828</u></u>	<u><u>209,658</u></u>

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Lydia Watkinson
Trustee

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

STAA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% straight line
Buildings	10.0% straight line
Fixtures & fittings	20.0% straight line
General equipment	25.0% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds and resources set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Total 2023 £	Total 2022 £
Grants, including capital grants;				
Government grants	-	-	-	20,474
Grants from other charities	-	20,500	20,500	-
Other income from donations and legacies	1,921	362	2,283	2,438
	<u>1,921</u>	<u>20,862</u>	<u>22,783</u>	<u>22,912</u>

3 Income from charitable activities

	Unrestricted funds Designated £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	145,492	145,492	175,141
Service fees	16,100	-	16,100	12,855
Sales	125	-	125	10
Workshops & corporate days	5,052	-	5,052	995
Tours & talks	1,816	-	1,816	888
	<u>23,093</u>	<u>145,492</u>	<u>168,585</u>	<u>189,889</u>

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>676</u>	<u>676</u>	<u>215</u>

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Anonymous	-	500	500
Anton Jurgens Charitable Trust	-	3,000	3,000
Asda Foundation	-	1,390	1,390
A.W. Lymn	-	875	875
BBC Children in Need	500	10,000	10,500
Enterprise Development Fund	-	5,954	5,954
Freemasons	-	1,000	1,000
Garfield Weston	20,000	-	20,000
Jessie Spencer Trust	-	1,000	1,000
Mansfield Building Society	-	300	300
National Lottery Community Fund	-	56,748	56,748
Natural England	-	9,971	9,971
Nottingham City Homes	-	3,000	3,000
Nottingham CVS	-	1,780	1,780
Severn Trent Water	-	1,000	1,000
Southall Trust	-	3,000	3,000
SSBC	-	10,078	10,078
Star Trust	-	1,000	1,000
Sundry donations	2,283	-	2,283
The 29th May 1961 Charitable Trust	-	4,000	4,000
The D'Oyly Carte Charitable Trust	-	3,000	3,000
The Forman Hardy Charitable Trust	-	3,250	3,250
The Jones 1986 Charitable Trust	-	5,000	5,000
The Renewal Trust	-	5,136	5,136
The Thomas Edward Clarke Trust	-	500	500
The Thomas Farr Charity	-	3,510	3,510
Thoresby Charitable Trust	-	1,500	1,500
Truemark Trust	-	9,000	9,000
	<u>22,783</u>	<u>145,492</u>	<u>168,275</u>

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Expenditure on charitable activities

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Activity delivery	193	2,902	4,336	7,431	4,047
Site development & maintenance	-	2,252	1,135	3,387	2,441
Depreciation	-	2,972	-	2,972	2,972
Communications	936	91	399	1,426	1,729
Information technology	2,694	-	-	2,694	1,817
Equipment, materials & resources	202	2,393	4,091	6,686	4,519
Insurance	4,655	-	-	4,655	4,179
Marketing & promotional	300	72	97	469	159
Legal & professional	2,863	9,710	171	12,744	2,759
Partnership payment	-	-	-	-	4,095
Plot, office rent & rates	4,434	540	4,813	9,787	8,505
Printing & stationery	262	-	19	281	462
Salaries, NI & pension	37,254	9,668	119,317	166,239	145,229
Training	76	-	103	179	875
Travel & expenses	160	48	27	235	-
Utilities & office cleaning	891	-	-	891	316
Volunteer expenses	-	-	798	798	925
Overhead recharges	(39,925)	3,067	36,858	-	-
	<u>14,995</u>	<u>33,715</u>	<u>172,164</u>	<u>220,874</u>	<u>185,029</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>2,972</u>	<u>2,972</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	156,632	137,423
Social security costs	5,463	4,191
Pension costs	4,144	3,615
	<u>166,239</u>	<u>145,229</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>14</u>	<u>12</u>

8 (2022 - 7) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,144 (2022 - £3,615).

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	800	760
	<u>800</u>	<u>760</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

10 Tangible fixed assets

	Buildings £	Fixtures & fittings £	Total £
Cost			
At 1 April 2022	29,718	1,100	30,818
At 31 March 2023	29,718	1,100	30,818
Depreciation			
At 1 April 2022	16,473	1,100	17,573
Charge for the year	2,972	-	2,972
At 31 March 2023	19,445	1,100	20,545
Net book value			
At 31 March 2023	10,273	-	10,273
At 31 March 2022	13,245	-	13,245

11 Debtors

	2023 £	2022 £
Trade debtors	4,796	545
Prepayments	4,131	3,952
Accrued income	-	1,164
Other debtors	2,492	993
	<u>11,419</u>	<u>6,654</u>

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	249	198
Cash at bank	165,122	195,277
	<u>165,371</u>	<u>195,475</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,627	557
Other taxation and social security	2,614	2,196
Other creditors	1,994	2,963
	<u>6,235</u>	<u>5,716</u>

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	<u>4,824</u>	<u>4,404</u>

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

David Parker

£44 (2022: £157) of volunteer expenses were reimbursed to David Parker during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General fund	55,000	21,538	(14,995)	(6,543)	55,000
<i>Designated</i>					
Orchard	15,000	14,199	(11,159)	(16,040)	2,000
Orchard Building	13,245	-	(2,972)	-	10,273
Redundancy	29,000	-	-	3,000	32,000
Heritage	2,000	2,066	(1,744)	(322)	2,000
Contingency	10,000	-	-	-	10,000
IT replacement fund	8,000	-	(783)	783	8,000
CRM implementation	2,737	-	(2,102)	(635)	-
Fundraising support	5,000	-	(9,375)	10,523	6,148
Organisation restructure	5,947	-	(2,304)	(3,643)	-
Horticulture	2,000	2,581	(39)	(2,542)	2,000
Enterprise	-	6,168	(3,237)	419	3,350
Youth Engagement Worker	-	-	-	15,000	15,000
	<u>92,929</u>	<u>25,014</u>	<u>(33,715)</u>	<u>6,543</u>	<u>90,771</u>
Total unrestricted funds	<u>147,929</u>	<u>46,552</u>	<u>(48,710)</u>	<u>-</u>	<u>145,771</u>
Restricted funds					
Orchard - New Shoots (SSBC)	5,659	10,078	(11,673)	-	4,064
TNL Community Fund	27,240	56,748	(76,031)	-	7,957
Community Harvest	4,750	-	(4,750)	-	-
Digital notice boards	1,000	-	(1,000)	-	-
GreenSpace	2,408	1,780	(4,188)	-	-
Growing Together	6,479	-	(6,479)	-	-
Growing to Grow	6,000	15,500	(11,072)	-	10,428
Activity and Play (Orchard)	7,000	34,461	(29,958)	-	11,503
The Safe Space CIN (Orchard)	919	10,000	(9,814)	-	1,105
Sisters of Noor	274	-	(274)	-	-
Growing Wild (NE)	-	9,971	(9,971)	-	-
Growing Wild (ST)	-	1,000	(1,000)	-	-
Enterprise Development Programme	-	5,954	(5,954)	-	-
	<u>61,729</u>	<u>145,492</u>	<u>(172,164)</u>	<u>-</u>	<u>35,057</u>
Total restricted funds	<u>61,729</u>	<u>145,492</u>	<u>(172,164)</u>	<u>-</u>	<u>35,057</u>
Total funds	<u>209,658</u>	<u>192,044</u>	<u>(220,874)</u>	<u>-</u>	<u>180,828</u>

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The transfers between the designated funds are to reflect the designated fund balances held at 31/03/23, these have been approved by the management committee.

The specific purposes for which the funds are to be applied are as follows:

Orchard (Designated Fund) - deliver outdoor educational and play and activity sessions for schools and local young people. Maintain the Community Orchard's current infrastructure and equipment to ensure a safe and stimulating environment.

Orchard Building (Designated Fund) - to provide for depreciation of the straw bale building, solar panels and the compost toilet.

Heritage (Designated Fund) - designated for Heritage activity to ensure that sufficient funds are available to undertake maintenance activity and improvements on the Heritage Garden and Orchard.

Contingency (Designated Fund) - a contingency for capital works, essential repairs and professional fees.

IT replacement fund (Designated Fund) - for future replacement of laptops and desktop computers.

CRM implementation (Designated Fund) - to enable STAA to purchase, develop and implement a new CRM database.

Horticulture (Designated Fund) - designated to ensure sufficient funds are available for the learning and workshop programme.

Fundraising Support (Designated Fund) - designated to fund fundraising in 23/24 to expand STAA's activities.

Organisation restructure (Designated Fund) - designated to allow staff to restructure, benchmark and increase salaries.

Youth Engagement Worker (Designated Fund) - to fund a new Youth Engagement Worker to encourage young people onto the Orchard site, providing a safe space and age appropriate sessions.

Enterprise (Designated Fund) - designated to ensure sufficient funds are available to continue the delivery of workshops, corporate days and learning programmes.

SSBC project 'New Shoots' is to fund a weekly, drop in session on St Anns Community Orchard for 0 – 3 year olds, their carers and expectant mothers.

TNL Community Fund - STAA has been awarded £226,000 over 3 years for its Gateway to the Gardens project. (01/02/2020 to 30/04/2023) The project will engage the local community in the development of the project whilst delivering a range of activities, volunteering and learning opportunities. Participants will have the opportunity to appreciate the natural environment; relax and socialise with the wider community; develop new skills or productively grow their own fruit and vegetables.

Space to Connect - supporting micro-volunteering activity across the Nursery, Urban Nature and Ecoworks site to alleviate loneliness and improve mental health.

Community Harvest - funding for coordination and development of the Community Harvest project, provision of seeds, compost and supplies.

Digital notice boards - funding from Arnold Clark Community Fund for new noticeboards on Oliver's Heritage Garden.

GreenSpace - GreenSpace social prescribing to improve mental health and wellbeing of our community.

Growing Together - funding from Postcode Places for Workshops and Tours & talks.

Growing to Grow - offers opportunities for local people to learn, gain skills and knowledge about food growing.

Activity and Play (Orchard) - open access events on the Orchard at weekends, after school and in school holidays.

The Safe Space (CIN) - provision of outdoor sessions to young people in need.

Sisters of Noor - contribution towards the time and resources for the Peace Garden/Glorious Gifting Garden.

Growing Wild (Severn Trent) - to enhance the Urban Nature Wildlife plots by providing materials e.g. wildflower plants/seeds, timber for benches and a viewing platform.

Growing Wild (Natural England) - to improve the biodiversity value of its Urban Nature Wildlife plots and increase the number of people from diverse communities accessing the space.

Enterprise Development Programme - a grant from Social Investment Programme to help STAA develop and expand enterprise activities to diversify its income.

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General fund	49,491	20,835	(10,468)	(4,858)	55,000
<i>Designated</i>					
Orchard	15,000	14,640	(4,707)	(9,933)	15,000
Orchard Building	16,217	-	(2,972)	-	13,245
Redundancy	29,000	-	-	-	29,000
Heritage	2,000	1,195	(1,243)	48	2,000
Contingency	10,000	-	-	-	10,000
IT replacement fund	4,000	-	-	4,000	8,000
CRM implementation	6,000	-	(2,263)	(1,000)	2,737
Fundraising support	-	-	-	5,000	5,000
Organisation restructure	-	-	-	5,947	5,947
Horticulture	-	1,205	(1)	796	2,000
	<u>82,217</u>	<u>17,040</u>	<u>(11,186)</u>	<u>4,858</u>	<u>92,929</u>
Total unrestricted funds	<u>131,708</u>	<u>37,875</u>	<u>(21,654)</u>	<u>-</u>	<u>147,929</u>
Restricted					
Orchard - New Shoots (SSBC)	4,323	20,796	(19,460)	-	5,659
TNL Community Fund	32,932	70,206	(75,898)	-	27,240
Nursery Capital project (GTG)	2,056	-	(2,056)	-	-
Space to Connect	10,000	1,045	(11,045)	-	-
Community Harvest	652	12,500	(8,402)	-	4,750
Digital notice boards	-	1,000	-	-	1,000
GreenSpace	-	4,129	(1,721)	-	2,408
Growing Together	-	18,321	(11,842)	-	6,479
Growing to Grow	-	6,000	-	-	6,000
Activity and Play (Orchard)	-	30,144	(23,144)	-	7,000
The Safe Space CIN (Orchard)	-	10,000	(9,081)	-	919
Sisters of Noor	-	1,000	(726)	-	274
	<u>49,963</u>	<u>175,141</u>	<u>(163,375)</u>	<u>-</u>	<u>61,729</u>
Total restricted funds	<u>49,963</u>	<u>175,141</u>	<u>(163,375)</u>	<u>-</u>	<u>61,729</u>
Total funds	<u>181,671</u>	<u>213,016</u>	<u>(185,029)</u>	<u>-</u>	<u>209,658</u>

STAA

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

19 Analysis of net assets between funds

	Unrestricted			2023
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	10,273	-	10,273
Current assets	60,228	80,498	36,064	176,790
Current liabilities	(5,228)	-	(1,007)	(6,235)
Total net assets	<u>55,000</u>	<u>90,771</u>	<u>35,057</u>	<u>180,828</u>

	Unrestricted			2022
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	13,245	-	13,245
Current assets	60,473	79,684	61,972	202,129
Current liabilities	(5,473)	-	(243)	(5,716)
Total net assets	<u>55,000</u>	<u>92,929</u>	<u>61,729</u>	<u>209,658</u>