

Charity registration number: 1133481

# STAA

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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

## **STAA**

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# STAA

## Reference and Administrative Details

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

# STAA

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

### Trustees and officers

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

Trustees:	Lydia Watkinson, Chair
	David John Parker
	Charles Wesson
	Clare Soar
	Alistair Bates
	Amy Scott (appointed 15 May 2023)
	Kirsche Walker (appointed 15 April 2024)
	David Wood (resigned 15 April 2024)

### 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. We have recruiting one new trustee this year, Kirsche Walker, who brings her prior experience both as a trustee and from her professional experience in research and strategy.

## STAA

### 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 outdoor education activities for children aged 0-12 years old. We also work with local schools and providers to offer bespoke sessions for children. We continue to develop this site by investing in additional storage facilities which allow us to deliver a range of activities more efficiently. We have doubled the number of toddler sessions run on this site. We also continue to develop our youth offering for children aged 12 and over. The Orchard continues to hold a Green Flag award in recognition of the high standard of management and good practice.

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 provides 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 and social eating cafes. 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.

# STAA

## Trustees' Report (continued)

### **Achievements and performance**

In 2023/24 STAA has become a City & Guilds registered training centre and approved for the delivery of City & Guilds 7573 in Practical Horticulture at level 1 and 2 and worked towards enrolling our first student intake. At the date of writing, we have successfully launched our courses, and our first group of students have passed their first assessments. We are grateful to the Enterprise Development Programme for their help and support in successfully launching this programme.

In 2023/24 STAA welcomed over 1,696 individuals into our projects, accounting for over 6,041 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 1,951 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 1,500 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 2023/24 we recorded:

- 168 volunteer sessions
- 438 attendances
- 74 individuals volunteered
- 70 new volunteer applications were received.

### **Financial review**

The structured approach to grant funding developed in previous years has been maintained and as a result we have received £278,119 in grant funding in this financial year. We continue to receive funding from the National Lottery Community Development Fund as outlined in last year's report. The trustees are grateful to the National Lottery for their continued support.

We continue to develop new income streams, the most significant of which is the City & Guilds programme outlined above. We have been pleased with the interest in this offering and anticipate that it will become a key source of income in the future. We will continue to develop the market of this and other fund-raising activities.

Our one-off workshops continue to be popular. We have gained insight into which types of experience are most popular and invest in staff skills in order to be able to deliver more of these in-house.

We intend to build on the skilled and experience gained through the successful launch of these new projects have plans in place to further develop our offering of corporate and team building days and corporate sponsorship opportunities.

### **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 £ 80,774 and an additional £ 34,500 in designated reserves to cover any potential redundancy liabilities.

## STAA

### Trustees' Report (continued)

#### *Major risks and management of those risks*

##### *Financial risks*

At the time of writing we continue to rely on grant funding for the majority of our income and the funding environment has become more competitive over time. We continue to manage this risk by developing our grant funding strategy and developing other sources of income.

We were fortunate to receive support from the Enterprise Development Programme in launching our new City & Guilds training offering. However, the development of this, and other funding streams requires investment, particularly in relation to staffing costs. We continue to monitor costs and progress on a regular basis in order to manage this risk.

STAA does not receive any direct funding from Nottingham City Council and therefore our funding is unaffected by the s114 notice issued in November 2023. STAA does operate its projects on plots which are located on the St Anns Allotment site. The decision of Hungerhill Development Limited to return the site to Nottingham City Council in April 2025 may have some medium-term impact on our operations should the site infrastructure deteriorates. We will actively engage with Nottingham City Council and other partners to develop a plan for the allotment site. We will continue to maintain and develop our own plots to a high standard. As set out above, our Community Orchard holds a Green Flag award which is testament to the high level of management achieved on our project sites.

## STAA

### 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 2024.

#### 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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:.....

# STAA

## Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	66,927	-	66,927	22,783
Charitable activities	3	32,010	213,119	245,129	168,585
Investment income	4	1,981	-	1,981	676
Total Income		<u>100,918</u>	<u>213,119</u>	<u>314,037</u>	<u>192,044</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(77,670)</u>	<u>(202,682)</u>	<u>(280,352)</u>	<u>(220,874)</u>
Total Expenditure		<u>(77,670)</u>	<u>(202,682)</u>	<u>(280,352)</u>	<u>(220,874)</u>
Net income/(expenditure)		23,248	10,437	33,685	(28,830)
Gross transfers between funds		<u>(15,000)</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		8,248	25,437	33,685	(28,830)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>145,771</u>	<u>35,057</u>	<u>180,828</u>	<u>209,658</u>
Total funds carried forward	18	<u><u>154,019</u></u>	<u><u>60,494</u></u>	<u><u>214,513</u></u>	<u><u>180,828</u></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.

## STAA

### Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

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

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

The notes on pages 11 to 22 form an integral part of these financial statements.

## STAA

### (Registration number: 1133481) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	7,301	10,273
<b>Current assets</b>			
Debtors	11	8,838	11,419
Cash at bank and in hand	12	<u>208,892</u>	<u>165,371</u>
		217,730	176,790
<b>Creditors: Amounts falling due within one year</b>	13	<u>(10,518)</u>	<u>(6,235)</u>
<b>Net current assets</b>		<u>207,212</u>	<u>170,555</u>
<b>Net assets</b>		<u>214,513</u>	<u>180,828</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	18	60,494	35,057
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>154,019</u>	<u>145,771</u>
<b>Total funds</b>	18	<u>214,513</u>	<u>180,828</u>

The financial statements on pages 8 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 2024

#### 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**

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the 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 2024 (continued)

#### 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.

#### 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.

## STAA

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 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.

#### 2 Income from donations and legacies

	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Grants, including capital grants;				
Grants from other charities	28,000	37,000	65,000	20,500
Other income from donations and legacies	1,779	148	1,927	2,283
	<u>29,779</u>	<u>37,148</u>	<u>66,927</u>	<u>22,783</u>

#### 3 Income from charitable activities

	<b>Unrestricted funds Designated £</b>	<b>General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Grants & donations	-	-	213,119	213,119	145,492
Service fees - Schools	12,552	-	-	12,552	16,100
Services - Enrolment fees	8,500	-	-	8,500	-
Workshops & corporate days	9,801	-	-	9,801	5,052
Tours & talks	1,097	60	-	1,157	1,816
Sales	-	-	-	-	125
	<u>31,950</u>	<u>60</u>	<u>213,119</u>	<u>245,129</u>	<u>168,585</u>

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	1,981	1,981	676

# STAA

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Comic Relief	-	4,996	4,996
Postcode Places	25,000	-	25,000
Asda Foundation	-	975	975
Awards for All	-	10,000	10,000
BBC Children in Need	-	10,000	10,000
Enterprise Development Fund	-	26,509	26,509
Society of the Holy Child	10,000	-	10,000
Garfield Weston	20,000	-	20,000
The John Eastwood Foundation	-	3,000	3,000
Skipton Building Society	-	2,000	2,000
National Lottery Community Fund	-	80,107	80,107
The Forrester Family Foundation	10,000	-	10,000
Nottingham City Council	-	2,750	2,750
Edith Murphy	-	2,000	2,000
Winifred Eileen Kemp Trust	-	2,500	2,500
Whitaker Charitable Trust	-	2,000	2,000
SSBC	-	11,209	11,209
The Limbourne Trust	-	15,000	15,000
Sundry donations	1,927	-	1,927
The 29th May 1961 Charitable Trust	-	4,000	4,000
The Williamson Benevolent Trust	-	500	500
Places for People	-	11,000	11,000
The Forman Hardy Charitable Trust	-	2,000	2,000
The Lady Hind Trust	-	2,000	2,000
The Renewal Trust	-	4,228	4,228
The Chetwode Foundation	-	4,348	4,348
The Thomas Farr Charity	-	5,000	5,000
The Edward Cadbury Charitable Trust	-	3,000	3,000
Groundwork UK	-	3,997	3,997
	<u>66,927</u>	<u>213,119</u>	<u>280,046</u>



# STAA

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 6 Expenditure on charitable activities

	Unrestricted General funds £	Unrestricted Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Activity delivery	566	5,261	4,343	10,170	7,431
Site development & maintenance	-	-	-	-	3,387
Depreciation	-	2,972	-	2,972	2,972
Communications	895	203	484	1,582	1,426
Information technology	3,584	1,815	560	5,959	2,694
Equipment, materials & resources	400	1,180	9,923	11,503	6,686
Insurance	5,123	-	-	5,123	4,655
Marketing & promotional	606	-	-	606	469
Legal & professional	11,663	6,676	1,500	19,839	12,744
Recruitment	102	-	-	102	-
Plot, office rent & rates	4,420	2,379	3,242	10,041	9,787
Printing & stationery	489	52	170	711	281
Salaries, NI & pension	58,629	13,666	134,684	206,979	166,239
Sundry expenses	380	70	39	489	-
Training	1,199	-	1,721	2,920	179
Travel & expenses	32	27	80	139	235
Utilities & office cleaning	956	-	-	956	891
Volunteer expenses	18	-	243	261	798
Overhead recharges	(47,648)	1,955	45,693	-	-
	<u>41,414</u>	<u>36,256</u>	<u>202,682</u>	<u>280,352</u>	<u>220,874</u>

### 7 Net incoming/outgoing resources

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

	2024 £	2023 £
Depreciation of fixed assets	<u>2,972</u>	<u>2,972</u>

## STAA

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	192,535	156,632
Social security costs	9,010	5,463
Pension costs	5,434	4,144
	<u>206,979</u>	<u>166,239</u>

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

	2024 No	2023 No
Average number of employees	<u>14</u>	<u>14</u>

8 (2023 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £5,434 (2023 - £4,144).

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:

	2024 £	2023 £
Independent examination	890	800
Other financial services	1,565	-
	<u>2,455</u>	<u>800</u>

## STAA

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 10 Tangible fixed assets

	Buildings £	Fixtures & fittings £	Total £
<b>Cost</b>			
At 1 April 2023	29,718	1,100	30,818
At 31 March 2024	29,718	1,100	30,818
<b>Depreciation</b>			
At 1 April 2023	19,445	1,100	20,545
Charge for the year	2,972	-	2,972
At 31 March 2024	22,417	1,100	23,517
<b>Net book value</b>			
At 31 March 2024	7,301	-	7,301
At 31 March 2023	10,273	-	10,273

#### 11 Debtors

	2024 £	2023 £
Trade debtors	4,996	4,796
Prepayments	3,842	4,131
Other debtors	-	2,492
	8,838	11,419

#### 12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	189	249
Cash at bank	208,703	165,122
	208,892	165,371

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,639	1,627
Other taxation and social security	3,613	2,614
Other creditors	3,266	1,994
	10,518	6,235

## STAA

### Notes to the Financial Statements for the Year Ended 31 March 2024 (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:

	2024 £	2023 £
<b>Land and buildings</b>		
Within one year	<u>4,500</u>	<u>4,824</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

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

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

# STAA

## Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

### 18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
General fund	55,000	67,188	(41,414)	-	80,774
<i>Designated</i>					
Orchard	2,000	12,677	(14,800)	1,100	977
Orchard Building	10,273	-	(2,972)	-	7,301
Redundancy	32,000	-	-	2,500	34,500
Heritage	2,000	1,097	(1,497)	(1,600)	-
Contingency	10,000	-	-	-	10,000
IT replacement fund	8,000	-	(2,225)	-	5,775
Fundraising support	6,148	-	(6,148)	-	-
Horticulture	2,000	-	-	(2,000)	-
Enterprise	3,350	19,956	(8,614)	-	14,692
Youth Engagement Worker	15,000	-	-	(15,000)	-
	<u>90,771</u>	<u>33,730</u>	<u>(36,256)</u>	<u>(15,000)</u>	<u>73,245</u>
<b>Total unrestricted funds</b>	<u>145,771</u>	<u>100,918</u>	<u>(77,670)</u>	<u>(15,000)</u>	<u>154,019</u>
<b>Restricted funds</b>					
Orchard - New Shoots (SSBC)	4,064	11,209	(12,946)	-	2,327
TNL Community Fund	7,957	-	(7,957)	-	-
Growing to Grow	10,428	15,500	(21,459)	-	4,469
Activity and Play (Orchard)	11,503	12,978	(19,112)	-	5,369
The Safe Space CIN (Orchard)	1,105	10,000	(10,559)	-	546
Horticulture/Comm Harvest (Edith Murphy)	-	2,000	-	-	2,000
Horticulture/Comm Harvest (Forman Hardy)	-	1,000	-	-	1,000
Heritage Display Garden	-	2,000	(1,076)	-	924
Awards for All	-	10,000	(7,710)	-	2,290
SIB	-	26,509	(26,509)	-	-
Comic Relief	-	8,993	(6,854)	-	2,139
TNL 23/24	-	80,107	(71,801)	-	8,306
Youth Engagement Worker	-	4,348	(4,348)	15,000	15,000
John Eastwood (Orchard)	-	3,000	-	-	3,000
Limbourne Trust (Orchard)	-	15,000	(9,319)	-	5,681
29th May 1961 (Orchard)	-	4,000	(1,100)	-	2,900
Thomas Farr (Orchard)	-	5,000	(957)	-	4,043
Asda Foundation	-	975	(975)	-	-

## STAA

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Williamson (Orchard)	-	500	-	-	500
<b>Total restricted funds</b>	<u>35,057</u>	<u>213,119</u>	<u>(202,682)</u>	<u>15,000</u>	<u>60,494</u>
<b>Total funds</b>	<u>180,828</u>	<u>314,037</u>	<u>(280,352)</u>	<u>-</u>	<u>214,513</u>

The transfer from the designated fund to the restricted fund (Youth Engagement Worker) represents an amount that should have been shown as restricted in prior period.

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.

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.

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.

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

Horticulture/Comm Harvest (Edith Murphy) - support for the Community Harvest Project, growing food for the local community via foodbanks and social eating projects.

Horticulture/Comm Harvest (Forman Hardy) - support for the community harvest and horticulture project.

Heritage Display Garden - renovate neglected areas of the Heritage Display Garden and redevelop existing planted spaces to enhance their use, and diversity of plant varieties showcased.

## STAA

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Awards for All - Access to Urban Nature; nature-based site maintenance and development sessions.  
 SIB - Enterprise Development Programme, grant and support to develop and grow our workshop and City & Guilds activity.  
 Comic Relief - Play Grow and Eat school holiday provision.  
 The National Lottery Community Fund - Growing Together is a 3 year project which aims to improve skills, health & wellbeing, community connections and access to green space. 3 year project.  
 Sir John Eastwood Foundation - expansion of Community Orchard children and family activities.  
 The Limbourne Trust - increase and expand Community Orchard activity.  
 The 29th May 1961 Charitable Trust - Community Orchard children & family sessions.  
 The Thomas Farr Charity - Nature based activities on the Community Orchard.  
 Asda Foundation - Orchard 'little garden' refurbishment.  
 Williamson Benevolent Trust - Expansion of Community Orchard free activities for local children & families.

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

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<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>
<b>Total unrestricted funds</b>	<u>147,929</u>	<u>46,552</u>	<u>(48,710)</u>	<u>-</u>	<u>145,771</u>
<b>Restricted</b>					
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)	-	-

## STAA

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
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)	-	-
<b>Total restricted funds</b>	<u>61,729</u>	<u>145,492</u>	<u>(172,164)</u>	<u>-</u>	<u>35,057</u>
<b>Total funds</b>	<u>209,658</u>	<u>192,044</u>	<u>(220,874)</u>	<u>-</u>	<u>180,828</u>

#### 19 Analysis of net assets between funds

	Unrestricted			2024 Total funds £
	General £	Designated £	Restricted £	
Tangible fixed assets	-	7,301	-	7,301
Current assets	91,292	65,944	60,494	217,730
Current liabilities	<u>(10,518)</u>	<u>-</u>	<u>-</u>	<u>(10,518)</u>
Total net assets	<u>80,774</u>	<u>73,245</u>	<u>60,494</u>	<u>214,513</u>

  

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