

REGISTERED COMPANY NUMBER: 12939521 (England and Wales)
REGISTERED CHARITY NUMBER: 12082777

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025
FOR
SAPPHIRE PROJECT ORGANISATION

SAPPHIRE PROJECT ORGANISATION

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FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025**

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SAPPHIRE PROJECT ORGANISATION

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

TRUSTEES	J Hirst (resigned 9/4/2025) S L Clark-Lee A Crawshaw S Smith
REGISTERED OFFICE	Hillsborough Arena Middlewood Road Sheffield South Yorkshire S6 4HA
REGISTERED COMPANY NUMBER	12939521 (England and Wales)
REGISTERED CHARITY NUMBER	12082777
INDEPENDENT EXAMINER	Marriott Gibbs Rees Wallis Limited Chartered Certified Accountants First Floor Unit 4, Broadfield Court Sheffield South Yorkshire S8 0XF

SAPPHIRE PROJECT ORGANISATION

REPORT OF THE TRUSTEES FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 15 May 2024 to 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

BECOMING A REGISTERED CHARITY

Becoming a registered charity has strengthened the organisation's credibility and accountability. It allows access to additional funding streams, partnerships, and grants, ensuring long-term sustainability. For young adults using the service, this means greater stability, improved resources, and continuity of support.

Vision

The Sapphire Project Organisation is an exciting new modern-day service for adults age 18 and over living with a learning disability. We want to understand what people want from their support, and to make sure that families and friends know how we will help them to make it happen. We offer a unique learning environment for our service users and although support needs may differ, we know that with the right support, people with learning disabilities can live full and meaningful lives.

Aims

Our aim is for service users to develop competence, respect, dignity, responsibility, independence and to promote their inclusion within the local working community. Working closely with service users we aim to find out what their passions are and wherever possible assist with overcoming challenges and removing barriers in order to enable them to live more fulfilling lives.

OBJECTIVES AND ACTIVITIES

Significant activities

Service users are offered the opportunity to develop transferable work skills, enterprise skills, independence skills, practical skills and social skills all within a variety of settings while being supported by qualified staff. Our project includes a café, a licensed bar and a kitchen garden all of which is open to the general public. We also offer opportunities to develop general maintenance and wood working skills.

Service users also have the opportunity to carry out a number of routine domestic tasks to help develop their independent living skills. These include, planning and shopping, cooking meals, basic housekeeping, getting out and about in the community and residential experiences.

We support people in developing work and independence skills whilst having fun and making friends. Our aim is to break down barriers and to promote inclusion within the local community.

SAPPHIRE PROJECT ORGANISATION

REPORT OF THE TRUSTEES

FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Partnership with Talbot School (Ages 11-18)

Working closely with Talbot School has created a strong transition pathway for young people moving into adult services. Staff working directly with students helps build trust early, easing the transition into day services and reducing anxiety. This partnership also ensures the service is inclusive, preventative, and tailored to individual needs.

Development of Cooking Skills & Food Hygiene Training

Developing cooking skills alongside completing food hygiene training supports young adults in building independence, life skills, and confidence. These skills directly link to employability, healthy living, and personal responsibility, preparing individuals for supported employment or independent living opportunities.

Organising and Running Sapphire Clubs

The Sapphire Clubs provide structured, safe, and engaging environments where young adults can socialise, learn, and develop routines. Working collaboratively with staff ensures sessions are well-supported and adaptable. These clubs promote social inclusion, communication skills, teamwork, and emotional wellbeing.

Holiday Trips with Existing and New Clients

Organising holidays and trips away offers young adults valuable real-world experiences outside their usual environments. These trips build confidence, independence, resilience, and social skills, while also strengthening relationships between clients and staff. Welcoming new clients during trips helps them integrate smoothly into the service.

Recognition from Sheffield Council & Social Workers

Having projects recognised by Sheffield Council and social workers demonstrates the service's quality, effectiveness, and positive outcomes. High repeat engagement shows trust from professionals and families, and confirms that the service meets real needs for young adults within the community.

Woodworking Skills & Creative Development

Woodworking activities support practical skill development, creativity, and problem-solving. These sessions encourage focus, patience, and achievement, while offering opportunities for vocational pathways and meaningful engagement for young adults who thrive in hands-on learning environments.

Growth of Sapphire (Clients & Staff)

The growth of Sapphire reflects increased demand and confidence in the service. Expanding both client numbers and staffing ensures a more diverse programme of activities and improved individual support. This growth allows the service to reach more young adults while maintaining high-quality, person-centered care.

FINANCIAL REVIEW

Financial position

All of the charity's funds are held as unrestricted funds.

Total income for the period was £208,389 (2024:£117,081). Total expenditure for the period was £203,497 (2024:£103,719). Closing unrestricted funds were £41,950 (2024:£37,058).

Reserves policy

Currently the charity's overall position shows a surplus of £41,950 and in terms of reserves, we aim to have at least £30,000 to cover our ongoing costs.

SAPPHIRE PROJECT ORGANISATION

REPORT OF THE TRUSTEES

FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

FUTURE PLANS AND EXPECTED IMPACT

Opening a Fish Shop

A fish shop would provide meaningful work placement and training opportunities, helping young adults gain real employment skills such as customer service, food handling, teamwork, and time management. This supports pathways into paid employment or supported work environments.

Establishing a Charity Shop

A charity shop would offer accessible work experience in retail, stock management, and money handling. It also encourages community engagement and gives young adults a sense of purpose and contribution.

Room Revamps (Sensory & Work Placement Rooms)

Transforming rooms into sensory spaces will support emotional regulation, wellbeing, and mental health. Work placement rooms will provide structured environments for learning vocational skills, increasing readiness for employment and independence.

Continued Partnerships with Schools

Continuing work with Talbot, Bents Green, and Seven Hills Schools strengthens transition planning and early engagement. This ensures young people move into adult services with familiarity, confidence, and consistent support.

Trips Away, Spa Days & Holidays

These experiences promote wellbeing, independence, and life enjoyment. They also help young adults build coping strategies, social confidence, and positive memories, which are essential for emotional development.

Fun, Interactive Social Activities

Regular social activities reduce isolation and improve communication skills. They help young adults build friendships, routines, and a sense of belonging within the service.

Exercise & Physical Wellbeing Events

Activities such as hiking and gym sessions promote physical health, mental wellbeing, confidence, and teamwork. These events encourage healthy lifestyles in a fun and accessible way.

Further Development in Cooking & Catering

Progressing towards chef-level skills creates pathways into catering, hospitality, and supported employment. It also strengthens daily life skills and independence.

Continued Growth of Client Intake

Expanding client intake allows more young adults to access structured support, social opportunities, and skill development, meeting growing local demand for quality day services.

Health & Safety and Manual Handling Skills

Developing these skills ensures a safe environment for both staff and clients. It also allows young adults to gain recognized skills that are transferable to employment settings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Members

Scott Leslie Clark-Lee

Alan Crawshaw

Samantha Smith

Janine Hirst (resigned 9 April 2025)

SAPPHIRE PROJECT ORGANISATION

REPORT OF THE TRUSTEES

FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and training of new trustees

Additional trustees are appointed when the need arises. The training and induction provided for new trustees will depend on their existing experience. Where necessary, induction will provide training in charity, educational, sports, legal and financial matters.

Approved by order of the board of trustees on 30/01/2026 and signed on its behalf by:

Scott Clark-Lee

.....
S L Clark-Lee - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAPPHIRE PROJECT ORGANISATION

Independent examiner's report to the trustees of Sapphire Project Organisation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 15 May 2024 to 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Tina Havenhand FCCA

Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants
First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

30/01/2026

Date:

SAPPHIRE PROJECT ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

		Period 15/5/24 to 31/3/25 Unrestricted fund £	Period 1/11/23 to 14/5/24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		1,750	-
Other trading activities	2	204,376	116,981
Investment income	3	-	16
Other income		2,263	84
Total		208,389	117,081
EXPENDITURE ON			
Raising funds		37,858	69,646
Charitable activities			
Charitable activities		165,505	-
Other		134	34,073
Total		203,497	103,719
NET INCOME		4,892	13,362
RECONCILIATION OF FUNDS			
Total funds brought forward		37,058	23,696
TOTAL FUNDS CARRIED FORWARD		41,950	37,058

The notes form part of these financial statements

SAPPHIRE PROJECT ORGANISATION

BALANCE SHEET 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	8,655	2,652
CURRENT ASSETS			
Debtors	9	32,183	33,606
Cash at bank and in hand		21,795	17,629
		53,978	51,235
CREDITORS			
Amounts falling due within one year	10	(20,683)	(16,829)
NET CURRENT ASSETS		33,295	34,406
TOTAL ASSETS LESS CURRENT LIABILITIES		41,950	37,058
NET ASSETS		41,950	37,058
FUNDS	11		
Unrestricted funds		41,950	37,058
TOTAL FUNDS		41,950	37,058

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

SAPPHIRE PROJECT ORGANISATION

BALANCE SHEET - continued 31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30/01/2026..... and were signed on its behalf by:

Scott Clark-Lee

.....
S L Clark-Lee - Trustee

SAPPHIRE PROJECT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SAPPHIRE PROJECT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

2. OTHER TRADING ACTIVITIES

	Period 15/5/24 to 31/3/25 £	Period 1/11/23 to 14/5/24 £
Sales	<u>204,376</u>	<u>116,981</u>

3. INVESTMENT INCOME

	Period 15/5/24 to 31/3/25 £	Period 1/11/23 to 14/5/24 £
Deposit account interest	<u>-</u>	<u>16</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 15/5/24 to 31/3/25 £	Period 1/11/23 to 14/5/24 £
Depreciation - owned assets	<u>1,044</u>	<u>198</u>
Other operating leases	<u>56,418</u>	<u>30,024</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2025 nor for the period ended 14 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2025 nor for the period ended 14 May 2024.

6. STAFF COSTS

	Period 15/5/24 to 31/3/25 £	Period 1/11/23 to 14/5/24 £
Wages and salaries	<u>102,420</u>	<u>38,423</u>
Social security costs	<u>3,970</u>	<u>-</u>
Other pension costs	<u>756</u>	<u>450</u>
	<u>107,146</u>	<u>38,873</u>

SAPPHIRE PROJECT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

6. STAFF COSTS - continued

The average monthly number of employees during the period was as follows:

	Period 15/5/24 to 31/3/25 6	Period 1/11/23 to 14/5/24 4
Average number of employees	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	116,981
Investment income	16
Other income	84
Total	<u>117,081</u>
EXPENDITURE ON	
Raising funds	69,646
Other	34,073
Total	<u>103,719</u>
NET INCOME	13,362
RECONCILIATION OF FUNDS	
Total funds brought forward	23,696
TOTAL FUNDS CARRIED FORWARD	<u>37,058</u>

SAPPHIRE PROJECT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
Cost	
At 15 May 2024	3,484
Additions	7,047
	<hr/>
At 31 March 2025	10,531
	<hr/>
Depreciation	
At 15 May 2024	832
Charge for year	1,044
	<hr/>
At 31 March 2025	1,876
	<hr/>
Net book value	
At 31 March 2025	8,655
	<hr/>
At 14 May 2024	2,652
	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	31,583	33,606
Other debtors	600	-
	<hr/>	<hr/>
	32,183	33,606
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Tax	-	6,505
Social security and other taxes	9,417	3,671
Other creditors	221	1,770
Payroll control	8,369	1,427
Accruals and deferred income	2,676	3,456
	<hr/>	<hr/>
	20,683	16,829
	<hr/>	<hr/>

SAPPHIRE PROJECT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

11. MOVEMENT IN FUNDS

	At 15/5/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	37,058	4,892	41,950
TOTAL FUNDS	<u>37,058</u>	<u>4,892</u>	<u>41,950</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,389	(203,497)	4,892
TOTAL FUNDS	<u>208,389</u>	<u>(203,497)</u>	<u>4,892</u>

Comparatives for movement in funds

	At 1/11/23 £	Net movement in funds £	At 14/5/24 £
Unrestricted funds			
General fund	23,696	13,362	37,058
TOTAL FUNDS	<u>23,696</u>	<u>13,362</u>	<u>37,058</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,081	(103,719)	13,362
TOTAL FUNDS	<u>117,081</u>	<u>(103,719)</u>	<u>13,362</u>

SAPPHIRE PROJECT ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2025.

13. LIABILITY OF MEMBERS

The liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of it being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member, for:

- (1) payment of the charity's debts and liabilities incurred before he, she or it ceases to be a member;
- (2) payment of the costs, charges and expenses of winding up; and
- (3) adjustments of the rights of the contributories among themselves.

SAPPHIRE PROJECT ORGANISATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

	Period 15/5/24 to 31/3/25 £	Period 1/11/23 to 14/5/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,750	-
Other trading activities		
Sales	204,376	116,981
Investment income		
Deposit account interest	-	16
Other income		
Other income	2,263	84
Total incoming resources	208,389	117,081
EXPENDITURE		
Other trading activities		
Purchases	237	1,315
Events and trips	14,883	15,836
Wages	-	38,423
Pensions	-	450
Staff recharges and financial support	-	8,000
Bad debts	12,382	2,208
Repairs and renewals	5,533	170
Accountancy	2,430	1,406
Legal and Professional	2,220	1,838
	37,685	69,646
Charitable activities		
Wages	102,420	-
Social security	3,970	-
Pensions	756	-
	107,146	-
Support costs		
Management		
Rent	56,418	30,024
Finance		
Bank charges	178	89

This page does not form part of the statutory financial statements

SAPPHIRE PROJECT ORGANISATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 15 MAY 2024 TO 31 MARCH 2025

	Period 15/5/24 to 31/3/25 £	Period 1/11/23 to 14/5/24 £
Finance		
Other		
Telephone	12	-
Postage and stationery	359	-
Sundries	89	623
Motor and transportation	270	559
Subscriptions	162	68
Depreciation of tangible fixed assets	1,044	198
Exceptional items - deferred & corporation tax provisions	134	2,512
	<u>2,070</u>	<u>3,960</u>
Total resources expended	<u>203,497</u>	<u>103,719</u>
Net income	<u><u>4,892</u></u>	<u><u>13,362</u></u>