

**Charity Registration Number. 1059144**

**Company Number. 02996956 (England and Wales)**

**GRIMETHORPE ACTIVITY ZONE**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2021**

**GRIMETHORPE ACTIVITY ZONE**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**YEAR ENDED 31 MARCH 2021**

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**GRIMETHORPE ACTIVITY ZONE**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 MARCH 2021**

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**Full name:** Grimethorpe Activity Zone

**Registered Charity Number:** 1059144

**Registered Company Number:** 02996956

**Registered Office & Principal Address:**  
Acorn Centre  
51 High Street  
Grimethorpe  
Barnsley  
South Yorkshire  
S72 7BB

**Trustees & Directors:**  
S Carter  
T Needham  
D Allen  
Z Greaves  
C Taylor  
G Fretwell  
D McArdle

**Chairperson:** D McArdle

**Company Secretary:** S Carter

**Treasurer:** G Fretwell

**Bankers:**  
HSBC  
5 Market Hill  
Barnsley  
South Yorkshire  
S70 2PY

**Independent Examiner:**  
Angela Hayes  
Community Accountant  
BCVS Services Limited  
Pontefract Road  
Lundwood  
Barnsley  
S71 5PN

## GRIMETHORPE ACTIVITY ZONE

### TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2021

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#### **Structure, governance and management**

Grimethorpe Activity Zone is a registered charity with the Charity Commission and a company limited by guarantee, governed by its memorandum and articles of association, dated 18.11.94. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

#### **Appointment of trustees**

The trustees are also directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting. At the Annual General Meeting one-third of the trustees shall retire from office by rotation, ie those who have been longest in office since their last appointment or reappointment. No other person other than a trustee retiring by rotation shall be appointed as trustee, unless he/she is recommended by the trustees.

#### **Trustee Induction & Training**

Each new trustee is given a copy of the constitution and the latest trustee's annual report and accounts, on or before appointment. New trustees are given a full induction to the organisation which includes history, organisational structure, ethos, funding streams and policies & procedures.

#### **Related parties**

The trustees consider that there are no related parties to the charity.

#### **Risk management**

The trustees have ultimate responsibility for identifying and managing risk. The main risk to the organisation is the loss of funding to continue the operational running of the charity. The financial position and level of reserves is reviewed at each trustee meeting and funding applications are ongoing. For other areas the charity has a risk management policy which is reviewed regularly by the trustees.

#### **Charitable aims and objectives**

The principle objectives of the charity are:

- i) To promote the benefit of the inhabitants of Grimethorpe, in particular children and young people, by associating together with the local authority, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupation, with the objects of improving the conditions of life for the said inhabitants and in particular young people.
- ii) To secure the establishment of a Centre, 'Grimethorpe Activity Zone', and to maintain and manage the Centre in furtherance of the objectives.

## GRIMETHORPE ACTIVITY ZONE

### TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2021

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#### Activities undertaken for the public benefit

In shaping the objectives for the year the trustees, have paid due regard to the public benefit guidance published by the Charity Commission.

The activities and services delivered to meet the aims and objectives include:

- After school clubs, youth clubs and school holiday activity programmes for local young people.
- Meals for children and young people during school holidays.
- Careers information and guidance to help local young people move into further education, training, or employment.
- An advice service for young people.
- Support groups for young females.
- Arts and craft groups for older community members.

#### Achievements and performance during the period

- We delivered 10 weeks of school holiday provision
- When Covid restrictions permitted, we ran youth sessions on 2 evenings per week.
- When Covid restrictions permitted, we ran support groups for young females on one evening per week.
- We delivered more than 350 activity bags to young people's homes during lockdowns.
- We provided more than 200 grab bags, containing a meal, during school holidays.
- Over 50 young people received advice or help with careers information and guidance.
- 15 young people were assisted into further education, training, or employment.
- When Covid restrictions permitted, arts and crafts groups for older residents were delivered at our centre, on 2 days each week.

#### Plans for the future

Our plan for the next 12 months is to maintain or increase our current services and activities and develop new ones that can assist with Covid recovery. In particular, we want to increase support for older members of our community and develop services to help children and young people catch up with the time they lost in education during lockdowns. Also, we plan to improve the look and comfort of our centre and bring in new activity equipment for young people.

#### The charity's policy on reserves

A formal reserves policy was agreed at the Management Meeting on 22 January 2015. The trustees have decided that it is necessary to hold reserves to assist in the smooth and prolonged running of the services that Grimethorpe Activity Zone (GAZ) provides for the young people of the area. Holding reserves is necessary for the following reasons:

- To ensure that the core activities of GAZ could continue during a period of unforeseen difficulty
- To help with cash flow
- To show continuity and stability to potential funders
- To cover redundancies and notice periods
- To cover other shut down costs

## GRIMETHORPE ACTIVITY ZONE

### TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2021

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The policy takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level and the organisation's commitments.

It is thought necessary that GAZ should build reserves based on 80% of annual turnover plus provision of £20,000 for redundancy and other closure cost. In the current year this is equivalent to approximately £100k. The trustees consider this to be appropriate given the short-term nature of funding and the challenges that the pandemic will continue to place on the charity in the coming months and years. The actual level of reserves held at the year-end was £80,751. This includes the General Fund balance of £28,751 and the designated Contingency Fund of £52,000.

#### **Exemptions**

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

#### **Statement of trustees' responsibilities**

Company law 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 at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also 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 which 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 Companies Act 2006. 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 or other irregularities.

#### **Financial Position**

The financial statements are set out in pages 8 to 15. The Statement of Financial Activities shows a surplus for the year of £42,509 (2020: £10,544). The total funds at the year-end stand at £133,047 (2020: £90,538).

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

#### **Small company provisions:**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

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

Signed



Date: 30 September 2021

**D McArdle, Chair/Director**

**GRIIMETHORPE ACTIVITY ZONE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 MARCH 2021**

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I report on the accounts of the charity, which are set out on pages 8 to 15.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

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

I have no concerns and I 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.

Signed At Hayes

Date: 30 September 2021

Angela Hayes, FMAAT  
Community Accountant  
BCVS Services Limited  
Pontefract Road  
Lundwood  
Barnsley  
S71 5PN

## GRIMETHORPE ACTIVITY ZONE

STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating an Income & Expenditure Account)

YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 £
<b>Incoming resources</b>						
Gifts & donations		1,010	-	-	1,010	1,650
Grants received	2	20,000	-	80,520	100,520	62,321
Bank interest		27	-	-	27	101
Other income		1,547	-	-	1,547	794
<b>Total incoming resources</b>		<b>22,584</b>	<b>-</b>	<b>80,520</b>	<b>103,104</b>	<b>64,866</b>
<b>Resources expended</b>						
Salaries cost	5	-	-	46,800	46,800	42,619
Telephone/internet		-	-	375	375	328
Postage, printing & stationery		-	-	489	489	572
Equipment		167	-	551	718	-
Insurance		-	-	480	480	473
Rent, rates & building maintenance		-	-	7,014	7,014	6,909
Electricity		-	-	516	516	420
Activity costs		-	-	1,328	1,328	864
Refreshments/food		-	-	1,412	1,412	873
Subscriptions & licences		-	-	193	193	190
Accountancy fees		625	-	-	625	600
Other/miscellaneous		-	-	645	645	474
<b>Total resources expended</b>		<b>792</b>	<b>-</b>	<b>59,803</b>	<b>60,595</b>	<b>54,322</b>
<b>Net income/(expenditure)</b>		<b>21,792</b>	<b>-</b>	<b>20,717</b>	<b>42,509</b>	<b>10,544</b>
Total funds brought forward		26,959	32,000	31,579	90,538	79,994
Transfers between funds		(20,000)	20,000	-	-	-
<b>Total funds carried forward</b>	10	<b>28,751</b>	<b>52,000</b>	<b>52,296</b>	<b>133,047</b>	<b>90,538</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

With the exception of restricted grant income of £54,821, all prior year income is unrestricted funds.

All prior year expenditure was from restricted funds.

## GRIMETHORPE ACTIVITY ZONE

## BALANCE SHEET

AS @ 31 MARCH 2021

	Note	£	2021 £	2020 £
<b>Fixed assets</b>				
Tangible assets		-	-	-
Total fixed assets			-	-
<b>Current assets</b>				
Debtors & prepayments	3	995	1,274	
Cash at bank and in hand		134,084	91,274	
Total current assets		135,079	92,548	
<b>Liabilities</b>				
Creditors & accruals amounts falling due within one year	4	(2,032)	(2,010)	
Net current assets			133,047	90,538
<b>Net assets</b>			<u>133,047</u>	<u>90,538</u>
<b>Funds of the charity</b>	10			
Unrestricted funds			28,751	26,959
Designated funds			52,000	32,000
Restricted funds			52,296	31,579
<b>Total funds</b>			<u>133,047</u>	<u>90,538</u>

**Exemption from audit**

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

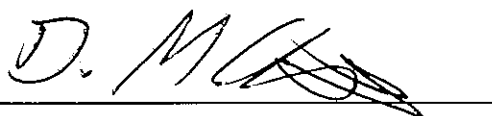
*Directors' responsibilities:*

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The trustees declare that they have approved the accounts above.

Signed



Date: 30 September 2021

D McArdle, Chair/Director

**GRIMETHORPE ACTIVITY ZONE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

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## **1. Accounting policies**

### **Basis of the preparation of the accounts**

The financial statements have been prepared in accordance with 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 (FRS102) – (Charities SORP (FRS102)) and the Companies Act 2006.

Grimethorpe Activity Zone 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 note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

### **Going Concern Note**

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Reserves are at a healthy level and there are no material uncertainties in the 12 months following the signing of these accounts.

The charity has been able to take advantage of government funding through the Furlough scheme and also through a small business support grant. GAZ was also able to access funding for Covid response and Covid recovery work. This has put the charity in a good position to continue its work into the future.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

### **Incoming resources**

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

### **Donated goods and services**

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

### **Resources Expended**

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

### **Depreciation**

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £1,000, over their expected useful lives.

The rates applicable are:

Computer Equipment	- 33.333% on a straight line basis
Office Equipment, Furniture, Fittings	- 15% on a straight line basis

**GRIMETHORPE ACTIVITY ZONE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**Taxation**

Grimethorpe Activity Zone is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

**Funds Structure**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

**2. Grants Received**

	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	2020 Total Funds £
BMBC - Local Restrictions Business Support Grant	10,000	-	10,000	-
National Lottery Community Fund	-	9,750	9,750	-
HMRC - Coronavirus Job Retention Scheme	-	16,754	16,754	-
South Yorkshire Community Foundation	-	18,542	18,542	-
Shaw Lands Trust	-	1,000	1,000	1,000
People's Health Trust	-	1,458	1,458	10,210
BBC Children in Need	-	9,808	9,808	9,808
Coalfields Regeneration Trust	-	4,165	4,165	10,000
D.C.R. Allen Charitable Trust	-	2,210	2,210	-
Parksprings Windfarm	-	-	-	5,566
The Woodward Charitable Trust	-	-	-	450
Better Barnsley	-	-	-	2,860
Garfield Weston Foundation	10,000	-	10,000	7,500
Barnsley Metropolitan Borough Council	-	7,645	7,645	8,687
Greggs Foundation	-	9,188	9,188	1,000
Renewi	-	-	-	1,000
The Hilden Charitable Fund	-	-	-	1,000
The Holbeck Trust	-	-	-	500
The Magdalen Trust	-	-	-	1,740
Wakeham Trust	-	-	-	500
The Rank Foundation	-	-	-	500
	<b>20,000</b>	<b>80,520</b>	<b>100,520</b>	<b>62,321</b>

The Garfield Weston grant in 2020 was unrestricted. All other prior year grants were restricted funds.

## GRIMETHORPE ACTIVITY ZONE

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

**10. Movements in funds**

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	26,959	22,584	(792)	(20,000)	28,751
	<b>26,959</b>	<b>22,584</b>	<b>(792)</b>	<b>(20,000)</b>	<b>28,751</b>
<b>Designated funds</b>					
Reserve Account	32,000	-	-	20,000	52,000
	<b>32,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>52,000</b>
<b>Restricted funds</b>					
Children in Need	8,991	9,808	(4,000)	-	14,799
People's Health Trust	6,556	1,458	(1,458)	-	6,556
National Lottery - Awards for All	2,000	-	(2,000)	-	-
National Lottery Community Fund	-	9,750	(6,500)	-	3,250
Coalfields Regeneration Trust	4,167	4,165	(4,167)	-	4,165
Greggs Foundation	-	9,188	(4,594)	-	4,594
Tampon Tax Fund	1,000	-	(1,000)	-	-
Shaw Lands Trust	-	1,000	(1,000)	-	-
SYCF	-	18,542	(7,000)	-	11,542
Parksprings Windfarm	3,745	-	(2,000)	-	1,745
BMBC	4,620	-	(4,620)	-	-
BMBC	-	7,645	(2,000)	-	5,645
HMRC - CJRS	-	16,754	(16,754)	-	-
D.C.R Allen Charitable Trust	-	2,210	(2,210)	-	-
Wakeham Trust	500	-	(500)	-	-
	<b>31,579</b>	<b>80,520</b>	<b>(59,803)</b>	<b>-</b>	<b>52,296</b>
<b>TOTAL FUNDS</b>	<b>90,538</b>	<b>103,104</b>	<b>(60,595)</b>	<b>-</b>	<b>133,047</b>

**Contingency Fund**

In accordance with the reserve policy, GAZ aims to build reserves based on 80% of annual turnover plus provision of £20,000 for redundancy and other closure cost. In the current year, this equates to approximately £100k. At the year-end, there was a balance of £28,751 in the General Unrestricted Fund and there was £52,000 in a designated Contingency Fund. The Contingency fund is needed to ensure financial stability of the organisation, given the short-term nature of funding and the challenges that the pandemic will continue to place on the charity in the coming months and years.

**GRIMETHORPE ACTIVITY ZONE**  
**NOTES TO THE FINANCIAL STATEMENTS continued**  
**YEAR ENDED 31 MARCH 2021**

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**11. Restricted Funds**

1. BBC Children in Need  
A grant to help provide after school activities.
2. People's Health Trust  
A 2 year grant to fund the 'Kids Running GAZ' project.
3. The National Lottery Awards for All  
A grant to run the 'Girls at GAZ' project.
4. The National Lottery Community Fund  
A Covid-19 Response grant for youth activities.
5. Coalfields Regeneration Trust  
A grant from the Coalfields Community Investment programme for the delivery of after school and holiday clubs and for the Facebook Careers Service.
6. Greggs Foundation  
A grant from the UK Recovery Fund for core costs.
7. Tampon Tax Fund  
A grant to run young women's support groups.
8. Shaw Lands Trust  
A grant towards school holiday activity sessions.
9. South Yorkshire Community Foundation (SYCF)  
A Covid-19 response and recovery grant for centre overheads.
10. Parksprings Windfarn  
A grant to fund after school activities.
11. BMBC (Barnsley Metropolitan Borough Council)  
Grants to run a Careers Service using Facebook and to fund after-school clubs and holiday schemes.
12. HMRC – Coronavirus Job Retention Scheme  
Government grant funding for salaries cost of furloughed staff
13. D.C.R. Allen Charitable Trust  
A grant to fund a summer holiday activity programme.
14. Wakeham Trust  
A grant to fund a summer play scheme.

