

Green City Action

(Company Limited by Guarantee Number 3455896)

(Registered Charity Number 1095725)

FINANCIAL STATEMENTS

for the year ended 31 March 2021

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Green City Action

Legal and administrative information

Trustees

S Cooke
R Heskin
M Pasha

Registered Charity number

1095725

Company Ltd by Guarantee number

3455896

Registered Office

Abbeyfield Park House
Abbeyfield Road
Sheffield
S4 7AT

Independent Examiner

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Green City Action

Trustees' report

The Trustees present their annual report and financial statements for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Financial Review

Income for the year is shown at £42,109 (2020: £40,013)

Expenditure is shown at £43,346 (2020: £42,832) with a year end carried forward unrestricted funds balance of £6,253 (2020: £6,887)

Overview:

This year has been a very difficult year for Green City Action, as it has for many organisations, with the chaos that Covid has brought, both in terms of restrictions on activities and disruption meaning there were periods of furlough for our staff and times when despite our best efforts we could not run our allotment and toolbank sessions etc.

When permitted we continued to run toolbank sessions hiring out DIY and gardening power tools from Abbeyfield house and Grimethorpe allotments, attracting new members, bringing in a small income and engaging members of the local community in new activities. Amongst our many members the apple press was particularly popular, and we regularly lent support and tools to the Friends of Abbeyfield Park who are taking great care of the local park.

During the year we continued in the main to deliver our core allotment project activities and look to development of new ones. We continued working with groups on our community allotment. When permitted our weekly allotment session ran with in excess of 30 volunteers engaged across the various projects. Our volunteers are a diverse group, with people who are wanting to learn how to manage an allotment; students from overseas; refugees and asylum seekers and local residents. The sessions provide people with a space to share and talk about their experiences, if needed and a tangible sense of belonging was created. One person who got their refugee status that year told us that the gardening group had become like her family. Activities on the allotment, included learning to grow organic produce through hands-on gardening and informal teaching, discussions and skill sharing. All our volunteers regularly give us positive feedback on their involvement in the sessions.

We continued to build on our networking during the year, we are members of SheffFood network and the Sheffield Climate Alliance, National Lottery Climate Action Fund bid group. These are important groups in the city, networking around environmental and food growing activities. It will enable us to raise our profile and keep abreast of new development.

We are committed to build the capacity of GCA in this post covid recovery period and look forward to building on our success over the years in delivering environmental community activities.

Green City Action

Trustees' report

Trustees' responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent.
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- ☐ state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

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 the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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

This report was approved by the Trustees on _____ and is signed on their behalf by:

S Cooke
Trustee

Green City Action

Independent Examiner's report on the Accounts of Green City Action for the year ended 31 March 2021

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 6 to 9

Respective responsibilities of trustees and examiner

The charity's trustees 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 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 the 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 you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____

Green City Action

Statement of Financial Activities Green City Action for the year ended 31 March 2021

		Restricted funds	Unrestricted funds	Total 2021	Total 2020
	Notes	£	£	£	£
Income from	1				
Grants and donations	2	26,854	14,984	41,838	38,029
Other income		-	104	104	-
Tool hire		-	167	167	1,984
Total income		26,854	15,255	42,109	40,013
Expenditure on					
Staff costs		24,450	15,367	39,817	37,886
Premises		842	-	842	961
Office costs		1,001	-	1,001	1,087
Contracts		-	-	-	1,272
Volunteer expenses		-	-	-	52
Insurance		679	-	679	550
Materials and site work		431	264	695	527
Bank charges		54	33	87	72
Accountancy		-	225	225	425
Total expenditure		27,457	15,889	43,346	42,832
Net surplus/(deficit) for the year		(603)	(634)	(1,237)	(2,819)
Total funds brought forward		17,444	6,887	24,331	27,150
Total funds carried forward		16,841	6,253	23,094	24,331

Green City Action

Balance Sheet as at 31 March 2021

Company number: 3455896

	Notes	2021 £	2020 £
Current Assets			
Debtors		3,219	-
Balance at bank		20,325	24,556
Total Current Assets		23,544	24,556
Current Liabilities			
Accruals	3	(450)	(225)
Total Current Liabilities		(450)	(225)
Net Current Assets		23,094	24,331
Net Assets		23,094	24,331
Represented By			
FUNDS			
Unrestricted income fund		6,253	6,887
Restricted income fund		16,841	17,444
		23,094	24,331

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.

Director's 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.

This report was approved by the Trustees on _____ and is signed on their behalf by:

S Cooke
Trustee

Green City Action

Notes to the accounts

for the year ended 31 March 2021

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The charity is not VAT registered.

(f) Tangible Fixed Assets and Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

(g) Fund Accounting

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a 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.

Green City Action

Notes to the accounts

for the year ended 31 March 2021

	Restricted	Unrestricted	2021 Total	2020 Total
	£		£	£
2 Grants				
Awards For All	-	-	-	9,950
Darnall Wellbeing	-	9583	9,583	4,164
Henry Smith	20,900	-	20,900	20,900
HMRC Job Retention Grant	-	4915	4,915	-
SCA Climate Alliance	1,000	-	1,000	-
Sheffield City Council	-	-	-	2,040
South Yorkshire Community Foundation	4954	-	4,954	-
Donations	-	486	486	975
	<u>26,854</u>	<u>14,984</u>	<u>41,838</u>	<u>38,029</u>

3 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	450	225

4 Movement on restricted funds

	Brought forward	Incoming resources	Outgoing resources	Carried forward
Awards For All	9,925	-	(671)	9,254
Darnall Wellbeing	520	-	(520)	-
Henry Smith	5,225	20,900	(21,134)	4,991
Sheffield City Council	1,774	-	-	1,774
South Yorkshire Community Foundation	-	4,954	(4,132)	822
	<u>17,444</u>	<u>25,854</u>	<u>(26,457)</u>	<u>16,841</u>