

# **Green City Action**

(Company Limited by Guarantee Number 3455896)

(Registered Charity Number 1095725)

## **FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

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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 2022 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 £50,095 (2021: £42,109)

Expenditure is shown at £34,071 (2021: £43,346) with a year end carried forward unrestricted funds balance of £20,556 (2021: £6,253)

### **Overview:**

2021-2022 was a difficult year for Green City Action, as it was for many organisations, in terms of restrictions on activities and disruption caused by Covid, meaning that despite our best efforts we could not always run our allotment and toolbank sessions as we would like.

When permitted we continued to run toolbank sessions hiring out DIY and gardening tools from Abbeyfield house and Grimesthorpe allotments, attracting new members, bringing in a small income and engaging members of the local community in new activities. We continued to support individuals and organisations such as the Friends of Abbeyfield Park who continued to take great care of the local park. Sadly we had to close our toolbank in October 2021 due to lack of funding, meaning we had to let Dean, our much valued and appreciated toolbank worker, go, and mothballed the toolbank in good order, with the intention of opening it as soon as we had the funds and capacity to do so, which due to everyone's hard work is hopefully imminent.

Thanks to the Postcode Lottery Awards for all we were able to continue in the main to deliver our core allotment project activities and look to development of new ones. We continued working with groups and individuals 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 grow food and who also want to be in the beautiful space and safe environment for wellbeing reasons. 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.

Amongst our many community activities we ran several engaging workshop style events including upcycled planters, composting and festive wreath making.

During this year we worked hard together to try to raise funds and put in place a development strategy as we are committed to building 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.

We would like to thank everyone who has supported us over the years and a special thanks go out to our hardworking and brilliant staff Jenny Tibbles, Saskia Baker and Dean Hill who sadly are no longer with GCA, and also to Sarah Emberson and Tim Neal who remain with us.

## **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 2022**

I report on the accounts of the company for the year ended 31 March 2022, 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 2022

		Restricted funds	Unrestricted funds	Total 2022	Total 2021
	Notes	£	£	£	£
<b>Income from</b>	<b>1</b>				
Grants and donations	2	28,736	20,911	49,647	41,838
Other income		-	-	-	104
Tool hire		-	448	448	167
<b>Total income</b>		<b>28,736</b>	<b>21,359</b>	<b>50,095</b>	<b>42,109</b>
<b>Expenditure on</b>					
Staff costs		25,099	5,497	30,596	39,817
Premises		543	-	543	842
Office costs		349	517	866	1,001
Insurance		-	687	687	679
Materials and site work		721	282	1,003	695
Bank charges		63	73	136	87
Accountancy		240	-	240	225
<b>Total expenditure</b>		<b>27,015</b>	<b>7,056</b>	<b>34,071</b>	<b>43,346</b>
<b>Net surplus/(deficit) for the year</b>		<b>1,721</b>	<b>14,303</b>	<b>16,024</b>	<b>(1,237)</b>
<b>Total funds brought forward</b>		<b>16,841</b>	<b>6,253</b>	<b>23,094</b>	<b>24,331</b>
<b>Total funds carried forward</b>		<b>18,562</b>	<b>20,556</b>	<b>39,118</b>	<b>23,094</b>

## Green City Action

### Balance Sheet as at 31 March 2022

Company number: 3455896

	Notes	2022 £	2021 £
<b>Current Assets</b>			
Debtors		-	3,219
Balance at bank		39,358	20,325
Total Current Assets		39,358	23,544
<b>Current Liabilities</b>			
Accruals	3	(240)	(450)
Total Current Liabilities		(240)	(450)
<b>Net Current Assets</b>		39,118	23,094
<b>Net Assets</b>		39,118	23,094
<b>Represented By</b>			
<b>FUNDS</b>			
Unrestricted income fund		20,556	6,253
Restricted income fund		18,562	16,841
		39,118	23,094

For the year ending 31 March 2022 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 2022**

#### **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 2022

	Restricted	Unrestricted	2022 Total	2021 Total
	£		£	£
2 Grants				
B&Q Neighbourhood Grant	5,000	-	5,000	-
Darnall Wellbeing	-	6,956	6,956	9,583
Henry Smith	-	-	-	20,900
HMRC Job Retention Grant	-	892	892	4,915
Postcode Neighbourhood Trust	19,096	-	19,096	-
SCA Climate Alliance	-	-	-	1,000
Sheffield City Council	1,140	-	1,140	-
Sheffield City Council - Covid fund	-	12,748	12,748	-
South Yorkshire Community Foundation	1,500	-	1,500	4,954
Sheffield Town Trust	2,000	-	2,000	-
Donations	-	315	315	486
	<u>28,736</u>	<u>20,911</u>	<u>49,647</u>	<u>41,838</u>

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

	2022	2021
	£	£
Trade creditors	240	450

### 4 Movement on restricted funds

	Brought forward	Incoming resources	Outgoing resources	Carried forward
Awards For All	9,254	-	(9,254)	-
B&Q Neighbourhood Grant	-	5,000	-	5,000
Henry Smith	4,991	-	(4,991)	-
Postcode Neighbourhood	-	19,096	(10,864)	8,232
Sheffield City Council	-	1,140	-	1,140
Sheffield City Council	1,774	-	(1,774)	-
Sheffield Town Trust	-	2,000	-	2,000
South Yorkshire Community Foundation	822	1,500	(132)	2,190
	<u>16,841</u>	<u>28,736</u>	<u>(27,015)</u>	<u>18,562</u>