

# **Green City Action**

(Company Limited by Guarantee Number 3455896)

(Registered Charity Number 1095725)

## **FINANCIAL STATEMENTS**

**for the year ended 31 March 2023**

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## **Green City Action**

### **Legal and administrative information**

#### **Trustees**

S Cooke  
R Heskin  
M Pasha  
R Hudson

#### **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 2023 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 £49,847 (2022: £50,095)

Expenditure is shown at £39,882 (2022: £434,071) with a year end carried forward unrestricted funds balance of £21,729 (2022: £20,556)

### **Overview:**

This was a busy year with much activity in outreach on the allotment and new partnerships. Pitsmoor people have benefitted. The GCA profile has been raised once more to be more 'Green', More actiony' & the GCA reputation as 'local environmental champion' has been maintained.

In the Spring/ summer new core funding from the Henry Smith charity was raised, supplementing the £12k Covid recovery fund, enabling the trustees to recruit a new development manager in post by September 2022.

Pursuing a strategy of 'trial co-working' with neighbourhood groups, we trialed putting partnership projects together, with a view of engaging funders with evidenced stronger community ties. This has put us in a stronger position to apply for larger pots funding for 2024, specifically from National Lottery Reaching Communities.

Thursday sessions. We secured Sheffield town trust and Soar funding that enabled us to support an additional Tuesday group that would find referrals from Assist, local G.Ps & a new partner, New Beginnings charity. The Tuesday group received a few regular volunteers & visits via new beginnings & Sage.

The 2 outreach projects are The National Lottery Awards for all 'Fruits for families' with an aim of improving previous litter black spots on some of the worst estates, by planting fruit trees & flowers. This project runs to March 2024, with a full tree planting schedule this autumn - ongoing.

The second project was from the community fund for litter picking & environmental clean ups on some of our worst estates from the city council. Community litter pickers are supported with equipment, refreshments and a large skip so that locals can bring out their rubbish. So far 2 events have been well attended, these have been well publicised events with 3 more to follow in the summer and autumn..

During his tenure, the development manager has been charged with initiating and producing a strategic plan and funding strategy. This strategic plan & funding strategy are considered to be 'work in progress' In 2022/2023, We raised £35k in funding, £2.5k from SCC (litterpicking) £1.5k SOAR, ( allotment hours) Sheffield Town Trust £1.5K. (new day in the allotment) £10k Awards for all -National Lottery - Fruits for families project (5k core/5k project costs) £18k (Brelms -over 3 years for volunteer engagement worker and allotment assistant) £20k of this is core funding for the charity.

Trial co-working with partners Burngreave TARA, FOAP, Park gardeners, BEAN Burngreave, The Furnival Centre, Reach-UP, Pitsmoor Pickers, Oasis, St Catherine's and Astrea Academy. Foap and The Furnival are showing the most promising potential for raising funding for GCA Core funding and its charitable aims.

## **Green City Action**

### **Trustees' report**

#### **Overview: continued**

We have forged closer links between FOAP and GCA and are building on a long lasting working relationship, which should lead to an exciting prospect of co working in 2023/24 on heritage restoration/sustainable development and environmental projects. The development manager was also charged with finding new and representative trustees and the search is providing some great possibilities and is ongoing.

#### **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 2023**

I report on the accounts of the company for the year ended 31 March 2023, 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 2023

		Restricted funds	Unrestricted funds	Total 2023	Total 2022
	Notes	£	£	£	£
<b>Income from</b>	<b>1</b>				
Grants and donations	2	44,037	4,600	48,637	49,647
Other income		-	1,200	1,200	-
Tool hire		-	10	10	448
<b>Total income</b>		<b>44,037</b>	<b>5,810</b>	<b>49,847</b>	<b>50,095</b>
<b>Expenditure on</b>					
Staff costs		28,342	3,207	31,549	30,596
Premises		543	-	543	543
Office costs		787	717	1,504	866
Insurance		-	695	695	687
Materials and site work		5,241	18	5,259	1,003
Bank charges		72	-	72	136
Accountancy		260	-	260	240
<b>Total expenditure</b>		<b>35,245</b>	<b>4,637</b>	<b>39,882</b>	<b>34,071</b>
<b>Net surplus/(deficit) for the year</b>		<b>8,792</b>	<b>1,173</b>	<b>9,965</b>	<b>16,024</b>
<b>Total funds brought forward</b>		<b>18,562</b>	<b>20,556</b>	<b>39,118</b>	<b>23,094</b>
<b>Total funds carried forward</b>		<b>27,354</b>	<b>21,729</b>	<b>49,083</b>	<b>39,118</b>

## Green City Action

### Balance Sheet as at 31 March 2023

Company number: 3455896

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Debtors		-	-
Balance at bank		49,343	39,358
Total Current Assets		49,343	39,358
<b>Current Liabilities</b>			
Accruals	3	(260)	(240)
Total Current Liabilities		(260)	(240)
<b>Net Current Assets</b>		49,083	39,118
<b>Net Assets</b>		49,083	39,118
<b>Represented By</b>			
<b>FUNDS</b>			
Unrestricted income fund		21,729	20,556
Restricted income fund		27,354	18,562
		49,083	39,118

For the year ending 31 March 2023 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 2023**

#### **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 2023

	2023	2022
	Total	Total
	£	£
<b>2 Grants</b>		
Awards For All	10,000	-
B&Q Neighbourhood Grant		5,000
Darnall Wellbeing	4,588	6,956
Henry Smith	22,900	-
HMRC Job Retention Grant		892
J G Graves	3,000	
Postcode Neighbourhood Trust		19,096
SCA Climate Alliance		-
Sheffield City Council	3,637	1,140
Sheffield City Council - Covid fund		12,748
South Yorkshire Community Foundation		1,500
Sheffield Town Trust	3,000	2,000
SOAR	1,500	
Donations	12	315
	<u>44,037</u>	<u>49,647</u>

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

	2023	2022
	£	£
Trade creditors	260	240

#### 4 Movement on restricted funds

	Brought forward	Incoming resources	Outgoing resources	Carried forward
Awards For All	-	10,000	(182)	9,818
B&Q Neighbourhood Grant	5,000	-	-	5,000
Henry Smith	-	22,900	(19,497)	3,403
J G Graves	-	3,000	(1,639)	1,361
Postcode Neighbourhood	8,232	-	(7,653)	579
Sheffield City Council Covid Fund	1,140	-	(1,140)	-
Sheffield City Council Community Fund	-	2,497	(708)	1,789
Sheffield City Council	-	1,140	-	1,140
Sheffield Town Trust	2,000	3,000	(2,635)	2,365
SOAR	-	1,500	-	1,500
South Yorkshire Community Foundation	2,190	-	(1,791)	399
	<u>18,562</u>	<u>44,037</u>	<u>(35,245)</u>	<u>27,354</u>