

Green City Action

(Company Limited by Guarantee Number 3455896)

(Registered Charity Number 1095725)

FINANCIAL STATEMENTS

for the year ended 31 March 2024

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Green City Action

Legal and administrative information

Trustees

Steven Cooke		
R Heskin		Resigned 1 November 2023
M Pasha		Resigned 24 January 2024
R Hudson		Resigned 24 January 2024
Saskia Peet	Chair	Appointed 24 January 2024
Julie Blacker		Appointed 24 January 2024
Michelle Cook		Appointed 24 January 2024

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

Trustees' report

The Trustees present their annual report and financial statements for the year ended 31 March 2024 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 £39,896 (2023: £49,847)

Expenditure is shown at £59,062 (2023: £39,882) with a year end carried forward unrestricted funds balance of £21,414 (2023: £21,729)

Overview:

We have had another year full of activity and growth. Our allotment ran two regular weekly sessions throughout the year, with 125 people enjoying our plot. The Tuesday Group worked with the New Beginnings Project - a project for asylum seekers and refugees to volunteer and get involved in social activities. We welcomed groups of new arrivals, some who became regulars and attended the Thursday Group too.

We have started to trial no-dig gardening on the allotment with benefits for the environment and also for people's backs! We have been learning together as a group how to implement the no-dig method, allotment coordinator and participants together.

We hosted three outside groups this year - a group of Nepalese people attending a conference on health and food growing in Sheffield; Volker Rail, who ran a team day and reskinned the polytunnel and a group of European Architect students, who ran design workshops and built us a lovely willow seating area and wildflower bed.

We engaged with local media and had a piece about us on Radio Sheffield and had funding for a film to be produced, which we premiered at our AGM. We ran activities for Good to Grow and Climate Day and also took part in the Sheffield Wheat Experiment; growing and harvesting a patch of heritage wheat.

As ever, groups have bonded over tea breaks and there have been many discussions about climate change, sharing recipes, personal stories and learning about different cultures. One participant said 'Although I've not been feeling good lately, coming here has been the highlight of my week - it's been the one thing that's cheered me up and has helped me feel connected.'

Our work in the community continued this year, with four Community Clean Up events. Working with Pitsmoor Pickers (the local litter pick group) and other community organisations, we provided skips and refreshments for the events, as we have identified that getting rid of large items of rubbish is difficult for a lot of people in our community. The events went well with neighbours coming out with their rubbish and then staying to join in the litter picking.

We also worked on developing small community gardens and planted fruit trees around the area, including on site at Astrea Academy. Children had a great time planting trees and enjoying a bug hunt around their site.

Other work included planting up community planters with Reach Up Youth and making ceramic flowers to improve the local area with women from The Furnival Project. We also had our usual stall at Abbeyfield Festival where we made seed balls and lavender bags with lavender from the allotment. We also ran a popular Winter Wreath making workshop at the Abbeyfield Park House festive celebration event.

Toolbank has continued to grow thanks to our partnership with social enterprise Reyt Repair with 142 people using the tools this year. We also hosted a community work intern over the summer as part of the 100 Hour Placement Scheme from University of Sheffield. Bob produced a Toolbank Development Plan for us, holding community consultations and speaking to local partner organisations. He did a great job and increased our capacity for toolbank development.

Green City Action

Trustees' report

Overview: continued

There were internal changes this year too. After a period of consultation, we decided to change some staff roles to maximise the strengths of the team. Jenny Tibbles has taken on the role of Development Coordinator and Malcolm Camp has moved into the role of Community Engagement Worker. This is part of our ongoing strategic development which continues into next year.

We were also successful in recruiting 3 new trustees, Julie Blacker, Saskia Peet and Michelle Cook, who took on their roles at our AGM in January. This enabled other longstanding trustees to resign and focus on other roles they are engaged in. We want to thank all our old trustees for bringing us through the difficult time during the COVID pandemic.

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 12/12/2024 and is signed on their behalf by:



Saskia Peet
Trustee

Green City Action

Independent Examiner's report on the Accounts of Green City Action for the year ended 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024, 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
Aspatia
CA7 2EL

Date: 31/12/24

Green City Action

Statement of Financial Activities

Green City Action

for the year ended 31 March 2024

		Restricted funds	Unrestricted funds	Total 2024	Total 2023
	Notes	£	£	£	£
Income from	1				
Grants and donations	2	38,551	511	39,062	48,637
Other income		-	-	-	1,200
Tool hire		-	834	834	10
Total income		38,551	1,345	39,896	49,847
 Expenditure on					
Staff costs		48,701	-	48,701	31,549
Training		296	-	296	
Premises		570	-	570	543
Office costs		1,136	-	1,136	1,504
Insurance		531	-	531	695
Materials and site work		6,167	1,037	7,204	5,259
Bank charges		-	72	72	72
Accountancy and payroll		-	551	551	260
Total expenditure		57,402	1,660	59,062	39,882
 Net surplus/(deficit) for the year		(18,851)	(315)	(19,166)	9,965
 Total funds brought forward		27,354	21,729	49,083	39,118
 Total funds carried forward		8,503	21,414	29,917	49,083

Green City Action

Balance Sheet as at 31 March 2024

Company number: 3455896

	Notes	2024 £	2023 £
Current Assets			
Debtors		-	-
Balance at bank		30,197	49,343
Total Current Assets		30,197	49,343
Current Liabilities			
Accruals	3	(280)	(260)
Total Current Liabilities		(280)	(260)
Net Current Assets		29,917	49,083
Net Assets		29,917	49,083
Represented By			
FUNDS			
Unrestricted income fund		21,414	21,729
Restricted income fund		8,503	27,354
		29,917	49,083

For the year ending 31 March 2024 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 12/12/2024 and is signed on their behalf by:



Saskia Peet
Trustee

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 2024

			2024	2023
2 Grants	Restricted	Unrestricted	Total	Total
	£		£	£
Action Funder Ltd	961	-	961	-
Awards For All	-	-	-	10,000
Brelms Trust CIC	6,000	-	6,000	-
Darnall Wellbeing	-	-	-	4,588
Henry Smith	23,600	-	23,600	22,900
J G Graves	-	-	-	3,000
Sheffield City Council	2,500	-	2,500	3,637
Sheffield Town Trust	4,000	-	4,000	3,000
SOAR	1,490	-	1,490	1,500
Donations	-	511	511	12
	<u>38,551</u>	<u>511</u>	<u>39,062</u>	<u>48,637</u>

3 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	280	260

4 Movement on restricted funds

	Brought forward	Incoming resources	Outgoing resources	Carried forward
Action Funder Ltd	-	961	(961)	-
Awards For All	9,818	-	(9,818)	-
B&Q Neighbourhood Grant	5,000	-	(5,000)	-
Brelms Trust CIC	-	6,000	(6,000)	-
Henry Smith	3,403	23,600	(19,990)	7,013
J G Graves	1,361	-	(1,361)	-
Postcode Neighbourhood	579	-	(579)	-
Sheffield City Council Community Fund	1,789	-	(1,789)	-
Sheffield City Council	1,140	2,500	(3,640)	-
Sheffield Town Trust	2,365	4,000	(6,365)	-
SOAR	1,500	1,490	(1,500)	1,490
South Yorkshire Community Foundation	399	-	(399)	-
	<u>27,354</u>	<u>38,551</u>	<u>(57,402)</u>	<u>8,503</u>