

SWINTON LOCK ACTIVITY CENTRE
TRUSTEES' REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

REGISTERED COMPANY NUMBER: 5037431 (England & Wales)
REGISTERED CHARITY NUMBER: 1103160

SWINTON LOCK ACTIVITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Charity Number	1103160
Company Number	05037431
Registered office	Dun Street Swinton Rotherham South Yorkshire S64 8AN
Independent Examiner	Walters Hawson Ltd Norham House Mountenoy Road Rotherham South Yorkshire S60 2AJ
Bankers	Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG Natwest 17 Howard Street Rotherham South Yorkshire S65 1YT
Trustees	Mr C Kidd (appointed 7.9.20, appointed to role of Chair on 12.10.20) Mr S G Ellis (Treasurer) Mr T Allsopp Mr A Gosney (appointed 12.10.20) Mr S McAlpine (appointed 12.10.20) Mr D Bettney (appointed 27.1.21) Mr S M Telling (passed away 3.2.2021) Mr J Parry (resigned 12.10.2020) Mr D Blakemore (Resigned 1 May 2020)
Company Secretary	Mrs J E Senior
Key Management Personnel	Mrs J E Senior (Chief Executive Officer) Mrs V A Hoskings (Business & Finance Manager) Ms K Kelwick (Post Abuse Manager)

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SWINTON LOCK ACTIVITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR END 31 MARCH 2021

The Trustees, who are also Directors of Swinton Lock Activity Centre present their report and accounts for the year ending 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and 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 (FRS 102) published in October 2019.

Objectives and Activities

Purposes and aims

Our charity's purposes as set out in the objects of the company, are for the advancement of education, including education in the social, physical, environmental and cultural heritage associated with canals; also the provision of facilities in the interest of social welfare and social inclusion for recreation or other leisure time occupation of the general public, in particular (but not exclusively) through the provision of an activity centre and canal and arts based activities.

In shaping our objectives and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Strategic Actions

The board of trustees and the management team have worked tirelessly throughout what has been one of the most difficult years, due to the global pandemic. It is through the dedication of staff, trustees and volunteers, that we have been able to not only continue to work throughout the pandemic in line with government restrictions, but adjust our delivery plans during the year to help support some of the most vulnerable individuals in our community. At the beginning of the financial year we saw a collapse in our unrestricted income as both our schools work and work on our boats stopped. However, a slow rebuild on the part of the schools work has provided some comfort in our ability to rebuild this work into a stronger model than before. We have benefitted throughout the year from some key unrestricted grant funding and donations as well as grant funding from various funders the key one being an extension to our National Lottery Community Fund without which we believe the centre would not have survived.

At the beginning of the financial year our long term security was very much in the balance and whilst this was of great concern the need for us to serve our community continued to be our key focus. We are pleased to report that we leave

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the financial year in a better position both with regards to our financial situation but also with regards to our plans for the coming years. We held a business planning day early in the financial year 2021-2022 which allowed completion of our three year business plan. We are meeting once more during the summer with a view to specifically look at marketing and fundraising. We have restructured the organisation so it is fit for purpose moving forward in its three year plan. We look forward to working closely with our board of trustees many of whom are relatively new to the organisation, who are keen to support the centre in its future endeavours. We look forward to a positive future ahead.

Achievements and performance

Charitable activities and public benefit

Schools

Swinton Lock Activity Centre continues to work with schools in the delivery of its Re-engagement Programme for young people, which provides an alternative form of learning for young people who have become disengaged from the normal learning environment or who face barriers towards learning and for those that present with challenging behaviours. The programme was decimated as a result of the pandemic and we saw a collapse of the income stream at the beginning of the financial year as schools removed young people from the programme. Concerned about the impact we continued to work with many young people and their families during the first lockdown and were able to provide activities and support not only for the young people but for their extended families. At the beginning of the new school year we were able to make tentative steps to rebuild the programme and increased our fees and reworked our schools agreement a full review of the programme is being undertaken over the summer of 2021.

Our Re-engagement provision includes spray can art, construction, boat handling and hair and wellbeing and we are hoping to expand our offer moving forward in the financial year. We have worked remotely with young people when government restrictions affected delivery but we have been operating in centre during the summer term. We wish to continue to offer a varied service as we move forward and hope to develop the services we offer and the organisations that wish to place young people with us.

Heritage Youth Work

Our heritage youth work is a four year programme of activities for young people aged 14 to 19 years (up to 25 years with SEN). This project aims to engage young people with heritage learning opportunities and boost the number of young people moving on to consider further training and/or employment within the heritage sector. Activity plans are submitted to the lead organisation on a yearly basis and these are then collated with other partner organisations and submitted to the Heritage Lottery Fund. The pandemic meant that we had to find alternative delivery methods to achieve the aims and objectives for the project during its third year of funding. A plan for the final year which commences in June 2021 has been agreed by the lead organisation.

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Boats

Swinton Lock Activity Centre has two narrowboats used for both educational and leisure day trips as well as boat training. During the year to the 31 March 2021 we had 100 boat trips a 73% decrease on the previous year due wholly to the restrictions on the waterways and social interaction due to the pandemic. We are an accredited narrowboat training provider and offer the opportunity for people to gain qualifications in handling narrowboats. Despite the pandemic, during the year we had eight people successfully complete their Community Crew Courses (CCC), two individuals achieve certificates in Boat handling and two achieve their Certificate in Community Boat Management (CCBM) courses. We also ran three Assessments and Qualifications Alliance (AQA) unit awards in boat handling courses.

In normal circumstances, we provide opportunities for local people, schools and community groups to hire the boat for different activities on the local waterways unfortunately the global pandemic has seen the boats at a virtual standstill for the majority of the year. Moving forward our board of trustees are keen to ensure that the boats are a widely used resource of the centre for both grant funded work and for areas of our unrestricted work.

Due to the success of our National Lottery Community Fund grant which commences for three years in June 2021, we will be focusing on boat training opportunities and volunteer co-ordination in particular on the boats.

Emergency Food Bank

It became apparent at the beginning of the pandemic that there was a need for an emergency foodbank for both our clients and the local community. We joined with two of our local Councillors to provide essential supplies at the beginning of the pandemic before taking on the role of emergency foodbank officially in the summer. We received supplies of food from Fareshare and in the year secured some short term funding in the delivery of our food bank provision.

In the year we had 16 volunteers helping us in the delivery of our work a significant decrease on the previous year, but this as already stated has been attributable to the pandemic. These 16 volunteers have given us 726 volunteer hours in the year and the value of these hours cannot be underestimated as many were related to our foodbank, providing much needed supplies during the pandemic and we are immensely grateful for all of their assistance and time given during this period. Working with volunteers is embedded in the ethos of Swinton Lock Activity Centre and all the staff and trustees appreciate the valuable contribution they make, which is integral to the organisation's work.

Our new National Lottery Community Fund grant which commenced in June 2021 provides staffing support for our emergency food bank.

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After School Provision

We continued to deliver our Children in Need after school club until the end of January 2021, we were also successful in obtaining a booster grant from BBC Children in Need and when the after school club was unable to meet in person, we converted our delivery to activity packs for completion at home, reaching more young people as a consequence when they were struggling with the anxieties and issues around the pandemic. We have been successful in a further 3 year bid with BBC Children in Need which commenced in June 2021.

Survivors

Over the last 12 months we have continued to work with our clients who are survivors of child sexual exploitation (CSE), child sexual abuse (CSA) and domestic abuse. We support these clients, together with a significant number of their family members.

We have re-established creative activities which form our group work activities directed by the client needs which has proved extremely beneficial and positive for those at the right stage of their journey to engage, some of these creative sessions were funded by the Coalfields Regeneration Trust. This creative outlet has proved both positive and beneficial and the work is now continuing with our National Lottery Community Fund grant.

We have submitted and been successful in our bid to the National Lottery Community Fund grant funding for 3 years funding predominantly for our vulnerable adults and boat work.

The support we provide under our vulnerable adults work ranges widely from emotional support to raising self-esteem and confidence. But we also provide practical support by attending appointments, meetings and court appearances as we faced the Covid-19 pandemic, the vulnerabilities of this group became even more apparent and as a team we continued to work to support these clients on a day to day basis from both emotional support to practical support including medication and food requirements.

We continue to support parents with contact visits with their children and continue to forge meaningful relationships with social care and CAFCASS. We assist clients by working alongside South Yorkshire Police the IOPC and the National Crime Agency when this forms part of their recovery journey. We help survivors challenge decisions from the authorities when we believe it is appropriate. We signpost to and work alongside other agencies on a need and client led basis. We continue to work at raising awareness around appropriate relationships and recognising abuse. We are aware that we were one of the few services for survivors that continued to operate throughout the pandemic.

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Adult Learning

Swinton Lock Activity Centre continues to provide creative classes to the local community. The current provision however is proving difficult to sustain due to the pandemic and we are now looking to re-establish our weekly pottery class following funding from D'oyly Carte Trust. Our creative opportunities will be considered in our centre review as part of our business planning day, however it is noted that the value of these sessions goes beyond a creative class to providing a social outlet and skills improvement which goes beyond the creative but includes confidence and self-esteem that we continue to acknowledge when considering the centre plan moving forward.

Financial Review

The organisation having secured 3 years' funding from the National Lottery Community Fund is now ready for the challenge of firmly re-establishing our unrestricted funding and expanding and contracting various parts of the work we do to meet the needs and demands of our client group. Whilst the long term sustainability of the centre is never guaranteed we feel increasingly optimistic as we now have a three year business plan that will work towards a more stable and balanced organisation where it is hoped at the end of the three year period we will have reduced our reliance on grant funding.

Reserves policy

The beneficiaries of Swinton Lock Activity Centre include the general public who access programmes of work in line with their interests. Swinton Lock Activity Centre also focuses a large proportion of its work on those that identify as vulnerable and socially isolated, these programmes of work change over time according to the needs of the clients that present themselves to the organisation as we develop and deliver programmes that are client and need led.

Swinton Lock Activity Centre currently runs programmes of work for children and young people, post abuse survivors of child sexual exploitation/abuse and domestic abuse, volunteering opportunities, boat related training and leisure and creative activities in line with its memorandum and articles of association. The reserves policy is to maintain sufficient levels of unrestricted reserves to enable the normal operating activities to continue over a period of 6 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes and excludes fixed assets.

Swinton Lock Activity Centre maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income including those linked with a pandemic.

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The board of trustees will review the above criteria with reference to Swinton Lock Activity Centre's strategy and annual plan and determine the target level of free reserves to meet these, the current level of free reserves required is equivalent to 6 months expenditure which currently is estimated to be around £150K, the organisation is still working towards this level and will continue to do so until it is met.

During the financial year the need to designate funds for potential redundancy costs has been acknowledged and agreed by the board of trustees, at the end of the financial year 31 March 2021, these have been calculated at £31840 and a designation of this cost has been allocated. The redundancy costs will be recalculated at the end of each financial year and adjusted accordingly.

The board of trustees will at times designate funds from free reserves for potential liabilities as they see fit.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed. The business plan highlights the key areas that have previously been identified. A register of these business risks will continue to be reviewed and further risks that are identified will be added on an on-going basis including those identified as a result of the pandemic. The information on the risk register will be discussed and reviewed annually at a board meeting.

Swinton Lock Activity Centre has financial procedures in place to limit the risk to the organisation and these are reviewed annually in line with good practice. Swinton Lock Activity Centre has a detailed risk assessment procedure for all its beneficiaries, the public who use the facilities and for its staff. All activities, undertaken by the charity are risk assessed, scored, and measures taken to reduce risks are recorded.

All staff and volunteers working for the charity undertake a Disclosure and Barring Service check every 3 years.

Going Concern

Swinton Lock Activity Centre works continuously to achieve long term sustainability of the organisation. Following the positive news from the National Lottery Community Fund, together with other grant funding and the commencement of rebuilding our unrestricted income work, the charity is confident that it has adequate resources to continue for at least 12 months from the date of signing the accounts. For that reason the trustees of Swinton Lock Activity Centre continue to adopt the going concern basis in preparing the accounts

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Future Plans

Swinton Lock Activity Centre is working towards its long-term future and the need to have a mixed economy of work within the organisation. Swinton Lock Activity Centre has been affected by the pandemic but has continued to adapt its delivery during the period, these new methods of working will continue to be explored and we will continue to be client led and look at ways to sustain the work we do with post abuse survivors and their families as well as re-developing our schools work. We plan on continuing to develop the volunteering opportunities in centre and overall raising the profile of the work we do and the people we serve, supported by the funding from the National Lottery Community Fund. Swinton Lock Activity Centre will continue to forge positive links with community champions and local businesses, with a view to raising its profile and increasing its fundraising.

Swinton Lock Activity Centre hopes to increase the number of volunteers and volunteering opportunities that we have within centre with emphasis on recruiting more volunteers in different capacities in the organisation including boats, food bank and fundraising opportunities. Swinton Lock Activity Centre also hopes to continue to develop its social media presence and share the work that happens in centre so people in the local community and beyond are aware of the work that we do and the services that we offer. In addition to this the board of trustees have authorised the redevelopment of our website which we hope will launch in the autumn of 2021.

Structure, Governance and Management **Governing document**

Swinton Lock Activity Centre is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association. The organisation works for the advancement of education, including education in the social, physical, environmental and cultural heritage associated with canals. To the provision of facilities in the interests of social welfare and social inclusion for recreation or other leisure time occupation of the general public, in particular (but not exclusively) the provision of an activity centre and canal and arts based activities and to promote such other charitable purposes as may from time to time be determined by the Trustees.

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Board of Trustees

Mr C Kidd
Mr S G Ellis
Mr T Allsopp
Mr A Gosney
Mr S McAlpine
Mr D Bettney

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, at least one third (or the number nearest to one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. The Board of Trustees seeks to appoint members with broad experience and skills relevant to the aims and activities of Swinton Lock Activity Centre and with skills in business, management, financial and legal backgrounds. Any Trustee who has stepped down can be re-appointed at any point at the approval of the board of Trustees. A new Chair of the board of trustees, Craig Kidd was appointed in October 2020.

Organisation Structure

The Board of Trustees meets bi-monthly and is responsible for the strategic direction and policy of the charity. The Chief Executive Officer is accountable to the Board of Trustees.

Trustee Induction and Training

Swinton Lock Activity Centre provides an induction pack to new trustees, which is updated annually. The induction pack covers all aspects of the charity's structure, and provides information about policies, procedures and includes information about the roles and responsibilities of trustees. All trustees are encouraged to engage with external training for their role, whether they are new or established trustees.

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Wider Network

Swinton Lock Activity Centre prides itself on its partnership work with all relevant organisation, including statutory services and the voluntary and community sector organisations including other charities with whom we work closely. These include schools, social care services, youth offending services and local authorities in South Yorkshire, from where Swinton Lock Activity Centre receives its referrals to its Young People's Re-engagement programme. Swinton Lock Activity Centre also works with youth groups, local disabled groups and residential homes that use our arts and boating activities to benefit their user groups.

Swinton Lock Activity Centre is also a member of the Rotherham Children, Young People and Families Consortium, which is a group of voluntary sector organisations who provide services for children, young people and families who act together to increase knowledge and good practice among members. Swinton Lock Activity Centre has re-established this key link over the summer of 2020 which has led to further collaborative working and sharing of information. The aim is to represent the views of its members and their service users and so exert influence and change things for the better and develop new projects and excellent services.

Related parties

The charity has no related parties with whom it deals.



The trustees' report was approved by the Board of Trustees.

Chair

Dated 24 November 2021

SWINTON LOCK ACTIVITY CENTRE

Statement of responsibilities of the Board of Trustees

The trustees, who are also directors of Swinton Lock Activity Centre for the purposes of company law, are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law, including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of those resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed subject to any materials departures disclosed and explained in the financial statements and
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2005. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Swinton Lock Activity Centre

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 15 to 27.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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:



Name

Keith Dennis Hawson, FCA

Walters Hawson Limited, Norham House, Mountenoy Road, Rotherham, S60 2AJ

Date

25 | 11 | 2021

SWINTON LOCK ACTIVITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2019 £
<u>Income:</u>					
Gifts and donations		30,702	1,193	31,895	13,128
Charitable activities		60,563	259,693	320,256	261,432
Investment income	3	-	-	-	-
Other income		(2)	-	(2)	100
 Total income		 91,263	 260,886	 352,149	 274,660
 Expenditure on:					
Charitable activities	4	19,897	242,006	261,903	256,969
 Net incoming resources before transfers		 71,366	 18,880	 90,246	 17,691
Transfers between funds	10	(56)	56	-	-
 Net income for the year/ Net movement in funds		 71,310	 18,936	 90,246	 17,691
Fund balances at 1 April 2020		82,684	43,114	125,798	108,107
 Fund balances at 31 March 2021		 153,994	 62,050	 216,044	 125,798

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SWINTON LOCK ACTIVITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		44,763		49,856
Current assets					
Stocks		100		181	
Debtors	8	7,295		5,037	
Cash at bank and in hand		185,783		89,573	
		<u>193,178</u>		<u>94,791</u>	
Creditors: amounts falling due within one year	9	<u>(21,897)</u>		<u>(18,849)</u>	
Net current assets			171,281		75,942
Total assets less current liabilities			<u>216,044</u>		<u>125,798</u>
Income funds					
Restricted funds	10		62,050		43,113
Unrestricted funds	11		153,994		82,685
	12		<u>216,044</u>		<u>125,798</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on 24 November 2021.

Mr S G Ellis
Trustee



Mr C Kidd
Trustee



Company Registration No. 05037431

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Swinton Lock Activity Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Dun Street, Swinton, Mexborough, South Yorkshire, S64 8AN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and 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 (FRS 102) published in October 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.3 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected, if the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and other sales related taxes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Boats	5% straight line
Fixtures, fittings & equipment	15/25% straight line
Motor vehicles	15% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.5 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.7 Employee benefits and pensions

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The Charity's contributions to defined contribution and defined pension schemes for its employees are charged to the SOFA/income and expenditure account in accordance with Financial reporting Standard FRS102 - 'Employee Benefits'. See note 3 for details. The assets of the schemes are independent of the Charity's finances.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Pension costs

The Charity contributes to a defined contribution pension scheme for the majority of its staff, and is a member of a multi-employer pension scheme for one employee, providing benefits based on final pensionable pay.

As sufficient information is not available to use defined benefit accounting, the Charity accounts for the defined benefit plan as if it were a defined contribution plan.

The cost of funding the pension is charged to the Statement of Financial Activities in the year in which it was incurred.

The pension charge for the year comprises:	2021	2020
	£	£
Contributions to defined contribution scheme	3,809	3,492
Contributions to defined benefit scheme	1,014	1,014
	<u>4,823</u>	<u>4,506</u>

The Charity has been advised that should there be a withdrawal from the defined benefit scheme, the Charity would have a debt on withdrawal of approximately £3000. This is not provided within the accounts.

This figure is calculated on a solvency - or 'buy-out' - valuation which is the statutory basis for calculating an employer's debt on withdrawal. The debt on withdrawal is the withdrawing employer's share of the difference between the Scheme's assets and the Scheme Actuary's estimate of the amount an insurance company would charge to take on responsibility for paying all of the benefits due.

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021	2020
	£	£
Staff costs	166,506	158,888
Sessional tutors	14,635	22,911
Redundancy/DBS	25	653
Boat costs	4,970	5,325
Minibus costs	-	-
Travel	1,489	2,729
Activities	26,767	11,770
Training	1,181	1,430
Volunteer costs	1,764	1,523
Telephone	1,217	1,178
Mobile charges	-	260
Publicity	2,993	-
Refreshments	1,748	3,823
Rent	12,031	13,991
Water rates	411	491
Business rates	-	806
Security	1,354	1,569
Gas and electricity	5,108	4,896
Oil	-	-
Printing	2,378	1,398
Postage	72	82
Office supplies	1,767	1,622
Photocopier costs	90	-
Legal fees	-	-
Accountancy fees	234	672
Consultancy fees	-	8,000
Professional fees	-	-
Contributions	-	(2,544)
Equipment	-	-
Repairs and renewals	-	-
Cleaning	1,255	1,141
Premises expenses	1,862	518
Bank charges	705	761
Depreciation	5,093	6,660
Bad debts	-	-
Insurance	4,469	4,122
Qualifications	(21)	494
	<u>260,103</u>	<u>255,169</u>
Governance costs		
Independent examination fees	1,800	1,800
	<u>261,903</u>	<u>256,969</u>
Analysis by fund		
Unrestricted funds	19,897	74,526
Restricted funds	242,006	182,443
	<u>261,903</u>	<u>256,969</u>

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year (2020 - £Nil). Also, none of the Trustees were reimbursed any travelling expenses (2020- £Nil).

6 Employees

Number of employees

The average monthly number of employees during the year was 7 (2020 6).

Employment costs	2021 £	2020 £
Wages and salaries (including Employer's NIC)	161,683	154,382
Employer's pension contributions	4,823	4,506
	<u>166,506</u>	<u>158,888</u>

No employees had employee benefits in excess of £60,000.

7 Tangible fixed assets

	Boats £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 April 2020	129,096	41,326	170,422
Additions			-
Disposals			-
At 31 March 2021	<u>129,096</u>	<u>41,326</u>	<u>170,422</u>
Depreciation and impairment			
At 1 April 2020	79,360	41,206	120,566
Disposals			-
Depreciation charged in the year	4,973	120	5,093
At 31 March 2021	<u>84,333</u>	<u>41,326</u>	<u>125,659</u>
Carrying amount			
At 31 March 2021	<u>44,763</u>	<u>-</u>	<u>44,763</u>
At 31 March 2020	<u>49,736</u>	<u>120</u>	<u>49,856</u>

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	745	424
Prepayments and accrued income	6,550	4,613
	<u>7,295</u>	<u>5,037</u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	3,106	2,360
Trade creditors	303	6,935
Other creditors	5,649	
Accruals and deferred income	12,839	9,553
	<u>21,897</u>	<u>18,849</u>

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances

	Movement in funds				
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Access to Nature	11,879	-	(1,188)		10,691
Big Lottery	24,601	173,455	(152,927)		45,129
Community Leadership Fund	300	-	-		300
Children in Need	248	9,999	(8,977)		1,270
Ignite	-	19,991	(20,947)	1,314	358
Tampon tax -Emerge project	4	-	-	(4)	-
Tesco Groundwork	1,200	-	(1,232)	32	-
#1400 Campaign	(1)	498	(497)		-
AFA 19-20	512	-	(515)	3	-
Boiler fundraiser	669	-	-		669
RMBC -Open Day funding	23	-	(23)		-
Ignite Yr 2 C/F	281	3,619	(2,589)	(1,311)	-
Butterfield donation	397	-	(397)		-
Co-op donation	-	-	-		-
D'Oyly Carte	3,000	-	(427)		2,573
Bright Waters		500	-		500
Tesco - Covid 19	-	500	(500)		-
Foodbank donations		55	(55)		-
CLF - V Cusworth		150	(150)		-
CLF - K Wyatt		150	(151)	1	-
CAF - £5k		5,000	(5,000)		-
Coalfields - Interlock		9,947	(9,938)	(9)	-
SYCF - Net		5,000	(5,026)	26	-
BBC Children in Need Booster		3,483	(3,482)	(1)	-
Consortium Covid 19 Response		9,071	(9,085)	14	-
Coalfields Extension		9,634	(9,632)	(2)	-
VAR local authority foodbank grant		5,000	(4,993)	(7)	-
Contribution for volunteer		228	(207)		21
Coop Coronavirus £500		500	(500)		-
Reindeer Enterprise Project		479	(290)		189
Swinton Athletic FC		928	(928)		-
Christmas LA Covid winter grant		200	(200)		-
DWP hampers		2,500	(2,150)		350
	<u>43,113</u>	<u>260,887</u>	<u>(242,006)</u>	<u>56</u>	<u>62,050</u>

Transfers comprise an internal transfer between the 'Ignite' restricted funds and sundry other administrative adjustments.

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Restricted Funds - continued

Access to Nature

A legacy project with the outstanding balance relating to annual depreciation in relation to part funding of our fully accessible wide beam boat known as Spirit.

Big Lottery

A Reaching Communities project funded for three years to May 2020 in relation to work to deliver a mix of vulnerable adults, boat and young people's work. This fund was extended due to the pandemic to May 2021.

Children in Need

A three year project which commenced in April 2018 to provide an after school activity club. The club is for children that struggle to engage with out of school activities due to disabilities, social isolation or due to being a young carer. The project ended in January 2021.

Tampon tax - Emerge project

A one year project to support the post abuse work that we do, both on a one to one basis and as part of group creative activities.

Tesco Groundwork

Funding received via the blue token scheme to purchase items of equipment and items to aid with repair and maintenance of the boats, together with an allocation towards training.

#1400 Campaign

A campaign started by survivors of child sexual exploitation, this Go Fund Me campaign was used by the organisation towards the costs of delivering this work that is above and beyond what we are grant funded for. The Go Fund Me page has now been closed.

Community Leadership Fund

A small grant to provide personal safety tuition for post abuse survivors.

Ignite/Ignite yr 2

We are a third party organisation to IVE who were successful in a Heritage Lottery Fund bid to pilot engaging young people aged 14-19 (up to 25 years with SEN) to engage with heritage.

AFA 19-20

12 month funding from Awards for All to deliver artistic provision through pottery/art class and once the emerge project funding ceased for the Tuesday afternoon group.

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Restricted Funds - continued

Boiler fundraiser

A fundraiser for the replacement of the boiler.

RMBC -Open Day funding

Funding received from the Community Leadership Fund to help towards our autism hour that we held during the day. The small balance of funding was utilised towards materials for use with individuals with autism.

Butterfield donation

Funding received from Butterfield's funeral directors to be spent on boat equipment.

D'Oyly Carte

Adult Pottery Class targeting those at risk of social isolation and loneliness to build social connections and skills

Bright Waters

A project set up to provide boat trips for children with disabilities.

Tesco – Covid 19

A grant to purchase essential items linked with the work we were doing with clients during the pandemic.

Food Bank Donations

Restricted funds received in relation to our food bank and the purchase of food items to support the same.

Community Leadership Fund – Councillor Victoria Cusworth

A grant provider by one of our local councillors towards the delivery of activity packs and food parcels during the height of the pandemic.

Community Leadership Fund – Councillor Ken Wyatt

A grant provider by one of our local councillors towards the delivery of activity packs and food parcels during the height of the pandemic.

Charities Aid Foundation £5K

A Covid-19 pandemic fund received this support grant for the organisation.

Coalfields – Interlock

A creative based project to support survivors of CSE/CSA and/or domestic abuse and adults suffering with mental health issues.

South Yorkshire Community Foundation – NET

The grant was for the creation and distribution of activity packs for both adults and children and to support the work we were doing in our emergency food bank.

BBC Children in Need Booster Grant

Extended funding from our original BBC Children in Need grant which provided additional funding for additional resources to create activity packs.

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Restricted Funds - continued

Consortium Covid-19 Response

A consortium based National Lottery Community Fund project to provide family support boat trips. Unfortunately due to government lockdowns the delivery plan was altered to a 'family night in' to engage the whole family in a fun family evening.

Coalfields Extension

An extension of our Interlock funding to provide a positive creative focus.

Voluntary Action Rotherham Foodbank Grant

This grant assisted us in the additional costs for running an emergency foodbank.

Contribution for Volunteer

A restricted fund designated for volunteers of the centre to provide support for those identified.

Coop Coronavirus

£500 grant provided to support the wellbeing of the community

Reindeer Enterprise Project

A centre based Christmas reindeer enterprise project with the young people that attended centre sold to create a surplus to be utilised on further enterprise work/young people work in the future.

Swinton Athletic Football Club

Funding raised by Swinton Athletic Football Club utilising Go Fund Me toward the emergency foodbank and providing Christmas presents to our community.

Community Leadership fund – Councillor Victoria Cusworth

To assist in the additional costs in delivery our emergency foodbank and associated costs.

Local Authority Covid Winter Grant – DWP Hampers

A grant provided by DWP via RMBC to provide Christmas food hampers.

In addition to the above restricted grant funding, we also received donations that contributed to the overall work by the centre in the year from Century Cladding, Swinton Spartan Athletic, West Riding Masonic Lodge, Cutlers Company, Trustees of David Solomon Charity, T K Maxx, and the Cleeves and Whitehead Trust.

SWINTON LOCK ACTIVITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Unrestricted funds - analysis of reserves	2021
	£
Fixed asset fund	31,399
Designated reserve - redundancy costs	31,840
Operating (free) reserves	90,755
	<u>153,994</u>

12 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Tangible assets	31,399	13,364	44,763	49,856
Current assets/(liabilities)	122,595	48,686	171,281	95,942
	<u>153,994</u>	<u>62,050</u>	<u>216,044</u>	<u>125,798</u>

13 Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Wages and salaries	<u>83,000</u>	<u>114,384</u>

The key management personnel of the charitable company in the year to 31 March 2021 include the Chief Executive Officer, Business and Finance Manager, and the Post Abuse manager. In the previous year, also included in key management personnel were the HR & Admin Manager and the Young People's Provision Manager.

The remuneration of the key management personnel is determined by the Board annually.

14 Operating lease commitments

The total minimum lease payments under non-cancellable operating leases, ending after more than 5 years, is £96,000.