

**SWINTON LOCK ACTIVITY CENTRE**

**TRUSTEES' REPORT AND  
INDEPENDENTLY EXAMINED ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH  
2025**

## **LEGAL AND ADMINISTRATIVE DETAILS**

**Charity Number:** 1103160

**Company Number:** 05037431

### **Registered office:**

Dun Street  
Swinton  
Rotherham  
South Yorkshire  
S64 8AN

### **Independent Examiner:**

Nuvo Accountancy Limited, Chartered Accountants, Norham House, Mountenoy Road,  
Rotherham, S60 2AJ

### **Bankers:**

Unity Trust Bank, PO Box 7193, Planetary Road, Willenhall, WV1 9DG  
Natwest, 17 Howard Street, Rotherham, South Yorkshire, S65 1YT  
Nationwide, Kings Park Road, Moulton Park, Northampton, NN3 6NW

### **Trustees:**

Mr S G Ellis (Treasurer)  
Mr T Allsopp  
Mr Alan Diggles (Chair)  
Mr Richard Dickinson

### **Company Secretary:**

Mrs J E Senior

### **Key Management Personnel:**

Mrs J E Senior (CEO)  
Ms R Swift (Children & Young People's Services Manager)  
Ms Jaclin Azoulay (Administration and Internal Accountant)

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## **TRUSTEES' REPORT FOR THE YEAR END 31 MARCH 2025**

The Trustees, who are also Directors of Swinton Lock Activity Centre, present their report and accounts for the year ending 31 March 2025. 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' (FRS 102).

### **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, particularly through the provision of an activity centre and canal and arts-based activities.

### **Activities and Projects**

#### **Schools**

Swinton Lock Activity Centre delivers a Re-engagement programme for children at risk of exclusion, providing alternative learning, vocational skills, and life skills development. In 2024-2025, 97 children from 28 education providers participated, achieving an average attendance of 81%.

#### **Youth Club**

Our term-time youth club, funded by Smiles for Miles and the Universal Youth Work Grant (RMBC), engaged 311 children during the year, providing safe spaces for social inclusion and recreation.

#### **Boats**

The Centre has two boats, including a fully inclusive boat, engaging 2724 participants (2118 adults and 606 children, including 456 with disabilities) for educational and leisure activities. The programme includes accredited training in narrowboat handling and promotes cultural heritage and social welfare.

**Volunteers**

64 volunteers contributed 9,642 hours, supporting children's programmes, youth clubs, boat trips, maintenance, events, and training. Volunteer contributions were valued at £117,728.

**Emergency Food Bank**

Our emergency food bank closed due to funding ending, but we maintain a small stock to assist our struggling families.

**Family Hubs**

Support for adults and families increased, including one-to-one sessions, advocacy, parent/child groups, and creative sessions. Services operated 7 days per week, including evenings and weekends.

**Adult Learning**

Pottery and creative classes continued, providing education, recreation, and social inclusion.

**Men in Sheds**

Expanded from one to three weekly sessions to support men with mental and physical health challenges. Activities include carpentry, organic gardening, cooking, and social support, enhancing wellbeing and inclusion.

**Strategic Actions**

The board focused on the needs of the vulnerable community, securing funding, strengthening unrestricted income, and developing programmes including Men in Sheds, boat training, and volunteer coordination. £100,000 unrestricted funding from Postcode Lottery Millionaire Street was used to refurbish the training boat and employ additional staff.

## **Achievements and Performance**

Projects and programmes continued to deliver public benefit, including Re-engagement, Youth Club, adult/family support, and volunteer programmes. Additional funding supported food provision for children and young people. The volunteer programme was enhanced with monthly check-ins, development days, and recognition events.

## **Financial Review**

The organisation secured three-year funding from the National Lottery Community Fund and continues to work on unrestricted funding. Future financial plans include marketing boats, strengthening volunteer support, and maintaining a balanced funding mix.

## **Reserves Policy**

Free unrestricted reserves provide working capital, support unexpected opportunities, and cover risks. Target free reserves are six months of expenditure (~£150K), and when free reserves exceed this goal they will be distributed or held at the discretion of the board of trustees in order to best contribute towards the charity's objectives. A designated fund of £33,000 is held for potential redundancy costs. Additionally, the amount of reserves which can only be realized by disposing of tangible fixed assets (£38,000 as at the end of the current year) is identified separately, as accessing these reserves by selling the associated assets would be detrimental to the aims of the charity.

## **Risk Management**

Trustees maintain a risk register, reviewed annually, and implement financial and operational procedures to mitigate risks. All staff and volunteers undergo DBS checks every two years.

## **Going Concern**

With secured funding and ongoing income streams, the charity is confident in its ability to continue operations for at least 24 months from the date of signing the accounts.

## **Future Plans**

Plans include expanding volunteering, raising organisational profile, improving fundraising, social media presence, website enhancements, and securing longer-term school partnerships for Re-engagement programmes.

## **Structure, Governance and Management**

### **Governing Document**

Swinton Lock Activity Centre is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association.

### **Board of Trustees**

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. Trustees have no beneficial interest and guarantee £1 in case of winding up. Directors maintain liability insurance.

### **Organisation Structure**

The Board meets every two months and oversees strategic direction. The CEO manages day-to-day operations. Policies require board majority approval; Chair has casting vote.

### **Trustee Induction and Training**

Induction packs are provided to new trustees, updated annually, covering roles, responsibilities, and charity policies. External training is encouraged.

### **Salaries**

The board reviews staff and key management pay annually, aligning with the Living Wage Foundation where possible. Benchmarking ensures competitive pay.

**Wider Network**

The charity works with statutory services, voluntary organisations, schools, social care, youth offending services, and local authorities. Membership in Rotherham Children and Families Consortium supports partnerships, influence, and development.

**Related Parties**

The charity has no related parties.

**Approval**

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

signed : \_\_\_\_\_



date: \_\_\_\_\_

27.10.25

Alan Diggles

Chairperson, 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 2006. 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 2025 which are set out on pages 11 to 26.

### **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 ACCA, 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* Christopher Ian Walters FCCA

Nuvo Accountancy Limited, Norham House, Mountenoy Road, Rotherham, S60 2AJ

*Date*

# SWINTON LOCK ACTIVITY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income:</u>					
Gifts and donations		17,613	165	17,778	3,334
Charitable activities		233,834	350,397	584,231	512,910
Investment income	3	-	-	-	-
Other income		2,489	-	2,489	1,642
 Total income		 253,936	 350,562	 604,498	 517,886
 Expenditure on:					
Charitable activities	4	215,965	270,160	486,125	455,290
 Net incoming resources before transfers		 37,971	 80,402	 118,373	 62,596
Transfers between funds	10a	(7,235)	7,235	-	-
 Net income for the year/ Net movement in funds		 30,736	 87,637	 118,373	 62,596
Fund balances at 1 April		386,636	94,241	480,877	418,281
 Fund balances at 31 March		 417,372	 181,878	 599,250	 480,877

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 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		42,548		47,757
<b>Current assets</b>					
Stocks		-	-	-	-
Debtors	8	33,210		56,894	
Cash at bank and in hand		562,342		418,994	
		<u>595,552</u>		<u>475,888</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(38,851)</u>		<u>(42,768)</u>	
Net current assets			556,701		433,120
<b>Total assets less current liabilities</b>			<u>599,250</u>		<u>480,877</u>
<b>Income funds</b>					
Restricted funds	10a/10b		181,878		94,241
Unrestricted funds	11		417,372		386,636
			<u>599,250</u>		<u>480,877</u>
	12		<u>599,250</u>		<u>480,877</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 2025. 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 .....

 27.10.25  
Trustee  
G.S. SPOONER  
Company Registration No. 05037431

 27.10.25  
Trustee  
S.G. ELLIS

# SWINTON LOCK ACTIVITY CENTRE

## CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Surplus for the financial year	118,373	62,596
Adjustments for:		
Depreciation of property, plant and equipment	10,557	9,496
Decrease in stocks	-	135
(Increase) in trade and other receivables	23,684	(15,037)
Increase in trade payables	(3,917)	3,651
<b>Cash from operations</b>	<b>148,696</b>	<b>60,841</b>
Interest paid	-	-
<b>Net cash generated from operating activities</b>	<b>148,696</b>	<b>60,841</b>
<b>Cash flows from investing activities</b>		
Purchases of property, plant and equipment	(5,348)	(1,149)
Interest received	-	-
<b>Net cash from investing activities</b>	<b>(5,348)</b>	<b>(1,149)</b>
<b>Cash flows from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>143,348</b>	<b>59,692</b>
Cash and cash equivalents at beginning of year	418,994	359,302
<b>Cash and cash equivalents at end of year</b>	<b>562,342</b>	<b>418,994</b>

# **SWINTON LOCK ACTIVITY CENTRE**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2025**

#### **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.

The Charity is a public benefit entity.

##### **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 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.

##### **1.4 Outgoing resources**

Resources expended are classified by their natural classification (e.g., staff costs, operating lease rentals, depreciation) and when relevant, by activity.

Where staff costs and other support costs are not directly attributable to a activity programme, they have been apportioned based on the proportion of staff time or other relevant measures.

**SWINTON LOCK ACTIVITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1 Accounting policies (Continued)**

**1.5 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
Leasehold Improvements	Straight line over the remaining lease term

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.

**1.6 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.

**1.7 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 2025

#### 1 Accounting policies (Continued)

##### 1.8 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:

	2025	2024
	£	£
Contributions to defined contribution scheme	4,596	4,816
Contributions to defined benefit scheme	1,014	1,014
	<u>5,610</u>	<u>3,115</u>

The Charity has been advised that should there be a withdrawal from the defined benefit scheme, the Charity, as at 30 September 2024, would have a debt on withdrawal of approximately £1,392. 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 2025

#### 4 Charitable activities

	2025	2024
	£	£
Staff costs	267,204	284,635
Sessional tutors	67,319	43,020
Redundancy/DBS	1,844	360
Boat costs	6,677	6,684
Boat repairs costs	34,763	9,279
Travel	3,665	2,424
Activities	6,305	27,105
Training	2,739	3,188
Volunteer costs	1,928	2,167
Telephone	3,842	1,982
Computers and software	8,399	6,543
Mobile charges	80	165
Refreshments	12,703	25,432
Rent	11,969	11,881
Water rates	726	356
Business rates	499	216
Security	1,362	608
Gas and electricity	4,110	7,007
Electricity - reversal of prior year accruals	-	(9,279)
Printing	1,051	1,281
Postage	123	53
Office supplies	813	3,216
Photocopier costs	659	662
Payroll and other services provided by Independent Examiner	1,415	1,231
Professional fees	1,104	400
Contributions	-	150
Equipment	4	1,724
Repairs and renewals	14,106	-
Cleaning	1,371	1,212
Premises expenses	1,023	2,830
Bank charges	1,127	1,107
Depreciation	13,527	9,288
Bad debts	489	154
Insurance	8,770	6,146
Qualifications	2,659	413
	<u>484,375</u>	<u>453,640</u>
Governance costs		
Independent Examination fees	1,750	1,650
	<u>486,125</u>	<u>455,290</u>
Analysis by fund		
Unrestricted funds	215,965	162,812
Restricted funds	270,160	292,478
	<u>486,125</u>	<u>455,290</u>

# SWINTON LOCK ACTIVITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Trustees

Other than as noted below, none of the Trustees (or any persons connected with them) received any remuneration during the year (2024 - £Nil). Also, none of the Trustees were reimbursed any travelling expenses (2024- £Nil).

One trustee was reimbursed for volunteer expenses during the year, totalling £144 of which £144 was donated back (2024: One trustee: £201, of which £201 was donated back).

#### 6 Employees

##### Number of employees

The average monthly number of employees during the year was 8 (2024 11).

	2025 £	2024 £
Employment costs		
Wages and salaries (including Employer's NIC)	261,594	278,804
Employer's pension contributions	5,610	5,830
	<u>267,204</u>	<u>284,634</u>

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

#### 7 Tangible fixed assets

	Boats £	Fixtures, fittings & equipment £	Leasehold Improvements £	Total £
Cost				
At 1 April 2024	129,096	47,170		176,266
Additions		678	4,670	5,348
Disposals				-
At 31 March 2025	<u>129,096</u>	<u>47,848</u>	<u>4,670</u>	<u>181,614</u>
Depreciation and impairment				
At 1 April 2024	99,254	29,255		128,509
Disposals				-
Depreciation charged in the year	4,974	4,649	934	10,557
At 31 March 2025	<u>104,228</u>	<u>33,904</u>	<u>934</u>	<u>139,066</u>
Carrying amount				
At 31 March 2025	<u>24,868</u>	<u>13,944</u>	<u>3,736</u>	<u>42,548</u>
At 31 March 2024	<u>29,842</u>	<u>17,915</u>	<u>-</u>	<u>47,757</u>

**SWINTON LOCK ACTIVITY CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**8 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	25,630	49,183
Prepayments and accrued income	7,580	7,711
	<u>33,210</u>	<u>56,894</u>

**9 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	8,022	5,801
Trade creditors	10,474	17,533
Other creditors	6,186	5,847
Accruals and deferred income	14,169	13,587
	<u>38,851</u>	<u>42,768</u>

# SWINTON LOCK ACTIVITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10a Restricted funds 2024/2025

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance
	Balance	Incoming	Resources	Transfers	at 31
	at 1 April	resources	expended		March
	2024				2025
	£	£	£	£	£
Access to Nature	7,128		(1,188)		5,940
Bright Waters	850				850
Foodbank Donations	696		(242)		454
DWP Hampers	350				350
National Lottery Community Fund	67,453		(69,559)	2,106	-
BBC Children In Need	4,212		(6,486)	2,274	-
Violence Reduction Unit	5,225		(1,425)		3,800
Mindfest - Foodbank	691		(328)		363
VAR - Mental Health	(911)	10,209	(12,076)	2,778	-
VAR Soc - Capital	2,750		(750)		2,000
RMBC - Youth Worker	126		(126)		-
VAR - People In Need	2,000		(2,000)		-
SYCF - Social Prescribing - Extension	86		(57)		29
RMBC Youth Club	-	800	(800)		-
King's Coronation Grant - RMBC	142		(142)		-
PCC	357	2,229	(2,586)		-
VAR - Christmas Hampers	63		(63)		-
CLF Fund For Utilities	100				100
GW Taxis to be reclaimed from LA	(77)			77	-
Rotary Donation - Men in Sheds	3,000		(3,000)		-
Christmas Hampers 2024		5,000	(5,000)		-
Smiles for Miles		30,500	(30,500)		-
RMBC Short Breaks		7,000	(7,000)		-
RMBC Universal Youth Work		7,200	(8,000)		(800)
Family Hubs		12,500	(9,205)		3,295
St James' Place		10,000	(6,536)		3,464
Motorway Comms		525	(495)		30
Community Connect - Lottery		89,599	(63,473)		26,126
Capital New Building		25,000			25,000
Millionaire Street		100,000	(28,808)		71,192
Private Donation		50,000	(10,315)		39,685
	<u>94,241</u>	<u>350,562</u>	<u>(270,160)</u>	<u>7,235</u>	<u>181,878</u>

Information regarding the nature of the funds is given on the following pages.

# SWINTON LOCK ACTIVITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10b Restricted funds 2023/2024

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance
	Balance	Incoming	Resources	Transfers	at 31
	at 1 April	resources	expended		March
	2023				2024
	£	£	£	£	£
Access to Nature	8,315	-	(1,187)		7,128
Bright Waters	1,100		(250)		850
Foodbank Donations	581	115			696
DWP Hampers	350				350
National Lottery Community Fund	33,894	245,551	(222,698)	10,706	67,453
BBC Children In Need	4780	9,997	(10,565)		4,212
Violence Reduction Unit	6650		(1,425)		5,225
Mindfest - Foodbank	691				691
VAR - Mental Health	12,274		(13,185)		(911)
SYCF - Social Prescribing	-				-
VAR Soc - Capital	3,500		(750)		2,750
RMBC - Youth Worker	126				126
Christmas Meals for Kids	635		(635)		-
VAR - People In Need	2,000				2,000
Julia and Hans Rausing	9,784		(9,810)	26	-
VAR - Open Arms Funding	4,991		(4,991)		-
SYCF - Social Prescribing - Extension	3,926		(3,840)		86
RMBC Youth Club		7,200	(7,525)	325	-
King's Coronation Grant - RMBC		500	(358)		142
CLF - Ken Wyatt Feed The Children		250	(250)		-
CLF - Gina Monk Feed The Children		250	(250)		-
CLF - Stuart Sansome Feed The Children		250	(250)		-
CLF - Victoria Cusworth Feed The Children		250	(250)		-
SYCF - Key Fund		2,499	(2,499)		-
PCC		6,732	(6,375)		357
Men in Sheds		188	(188)		-
VAR - Christmas Hampers		5,000	(4,937)		63
Restricted Donation for a Family		20	(20)		-
CLF Fund - Selection Boxes		53	(53)		-
CLF Fund For Utilities		210	(110)		100
GW Taxis to be reclaimed from LA			(77)		(77)
Rotary Donation - Men in Sheds		3,000			3,000
	93,597	282,065	(292,478)	11,057	94,241

## **SWINTON LOCK ACTIVITY CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

##### **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.

###### **Bright Waters**

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

###### **Foodbank Donations**

Donations specifically restricted for the purchase of food for food bank donations.

###### **DWP Hampers**

A grant provided by DWP to RMBC distributed by Voluntary Action Rotherham to provide Christmas food hampers.

###### **National Lottery Community Fund**

A new three year project commencing in June 2021 in relation to vulnerable adults work, boat training and volunteer co-ordination.

###### **BBC Children in Need**

A three year project which commenced in June 2021 initially to provide an activity club to take place during term time after school, together with a provision for activity packs for children/young people during the school holidays. The funding has subsequently been redirected to fund our term-time Youth Club known as 'The Base' on Thursday evenings.

###### **Violence Reduction Unit**

Funding towards a pilot youth club to be held in centre to reduce anti-social behaviour and knife crime.

###### **Mindfest - Foodbank**

Funding raised locally by Mindfest towards our food bank which serves our clients and the local communities.

###### **VAR – Mental Health**

Funding for three years to provide activities for people to access that are struggling with their mental health and wellbeing.

###### **SYCF – Social Prescribing**

Part of the social prescribing pilot scheme, we were initially to operate under the 'blue scheme' due to our project originally being water based. However, the referrals received included green activities based in centre.

###### **VAR SOC – Capital**

A grant towards the purchase of our new outdoor classroom.

###### **RMBC - Youth Worker**

Funding to centre for a youth worker to engage with children and young people over the whole children and young people's delivery.

## **SWINTON LOCK ACTIVITY CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

##### **10 Restricted Funds - continued**

###### **Christmas Meals for Kids**

£1K received towards Christmas meals for kids and other associated costs during winter.

###### **VAR - People in Need**

VAR originally intended to supply luxury hampers to give out to food bank recipients at Christmas, however the plea for donations did not receive enough support to make this viable. Instead it was decided that we might be better placed to utilise these funds and it has been agreed that this will be used wholly for the deliver of our foodbank.

###### **Julia and Hans Rausing**

We bid for a grant from the Julia and Hans Rausing trust, this is short term funding from January 2023 to June 2023 to provide additional food, salary and costs associated with the same to support our food bank programme.

###### **VAR - Open Arms Funding**

Funding for warm spaces and information sharing for those struggling with the cost of living crisis. For short term delivery to around May 2023

###### **SYCF - Social Prescribing Extension**

South Yorkshire Community Foundation social prescribing extension, 12 week grant linked with boat trips.

###### **RMBC - Youth Club**

£8,000 to help deliver our Thursday night base youth club

###### **King's Coronation Grant - RMBC**

A grant of £500 for the King's coronation

###### **CLF - Ken Wyatt - Feed the Children**

Community Leadership Fund from Councillor Ken Wyatt - £250 towards the purchase of food items for

###### **CLF - Gina Monk - Feed the Children**

Community Leadership Fund from Councillor Gina Monk - £250 towards the purchase of food items for

###### **CLF - Stuart Sansome - Feed the Children**

Community Leadership Fund from Councillor Stuart Sansome - £250 towards the purchase of food

###### **CLF - Victoria Cusworth - Feed the Children**

Community Leadership Fund from Councillor Victoria Cusworth - £250 towards the purchase of food

###### **SYCF - Key Fund**

£2,499 towards equipment items for the centre

###### **PCC**

Originally for delivery to schools in the area, however it was verbally agreed by Jayne Senior and the PCC that delivery through our young people's work in centre would meet the grant requirements. No direct schools work has therefore been delivered

###### **Men in Sheds**

A restricted donation for our Men in Sheds project

## **SWINTON LOCK ACTIVITY CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

##### **10 Restricted Funds - continued**

###### **VAR - Christmas Hampers**

Funding from local authority via Voluntary Action Rotherham of £5K, £4K to be spent directly on items for the hampers, the balance to be utilised towards staffing time, delivery, travel etc.

###### **Restricted Donation for a Family**

A donation received for one specific family - restricted

###### **CLF Fund - Selection Boxes**

Balance of CLF money, totalling £53, to be used for selection boxes for children

###### **CLF Fund for Utilities**

Money received from local councillor to provide gas and electricity top ups where needed using balance of their CLF funding.

###### **GW Taxis to be reclaimed from LA**

Taxi costs incurred by a client, reimbursed by us, intended to be claimed back through the local authority, however ultimately covered by our unrestricted funds

###### **Rotary Donation - Men in Sheds**

Restricted donations for the extension of the Men in Sheds space at the rear of the building

###### **Christmas Hampers 2024**

Grant to provide Christmas food hampers

###### **Smiles for Miles**

An ongoing restricted Lottery-funded grant for youth work

###### **RMBC Short Breaks**

A restricted local authority grant for youth work

###### **RMBC Universal Youth Work**

Restricted local authority grants for youth work

###### **Family Hubs**

A restricted grant for work in the community

###### **St James' Place**

A restricted grant for Men-in-Sheds / Swinton Sheds

###### **Motorway Comms**

Restricted corporate donation from Motorway contractor to encourage reporting of safety hazards – used only to buy food for children

###### **Community Connect - Lottery**

A restricted Lottery-funded grant for boat, volunteers, and mental health projects



## **SWINTON LOCK ACTIVITY CENTRE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

##### **10 Restricted Funds - continued**

###### **Capital New Building**

A capital grant to fund the erection of an additional outdoor heated classroom. This new space will provide much-needed capacity to support our growing work with families. It will be used for group sessions, one-to-one support, and community activities.

###### **Millionaire Street**

A postcode lottery restricted grant for any Charity purposes

###### **Private Donation**

A donation from private benefactor in recognition of Jayne Senior's work to be used towards the aims of the charity, with the utilisation of the fund being reported annually to the donor

In addition to the above restricted grant funding, we also received donations that contributed to the overall work by the centre in the year including donations from CSJ, D and H White, and The Sitwell Rotary Club

# SWINTON LOCK ACTIVITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

11 Unrestricted funds - analysis of reserves	2025 £	2024 £
Fixed asset fund	38,226	38,506
Designated reserve - redundancy costs	33,395	28,362
Operating (free) reserves	345,751	319,768
	<u>417,372</u>	<u>386,636</u>

### 12 Analysis of net assets between funds

Fund balances at 31 March 2025 are represented by

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Tangible assets	38,226	4,323	42,548	47,757
Current assets/(liabilities)	379,146	177,555	556,701	433,120
	<u>417,372</u>	<u>181,878</u>	<u>599,250</u>	<u>480,877</u>

### 13 Remuneration of key management personnel

The total remuneration of key management personnel was £128,344 (2024 £141,725). The total remuneration of staff who are related parties of 1 key management personnel was £29,911 (2024 2 personnel, £37,924).

The key management personnel (KMP) of the charitable company in the year to 31 March 2025 include the Chief Executive Officer, the Children and Young Peoples' Service Manager, and the Administration and Internal Accountant.

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

In accordance with the organisation's expenses re-imbursement policies, KMP received in total £492 (2024 £596) for travel expenses incurred in the course of performing their work.

### 14 Operating lease commitments

The charity has entered into a non-cancellable operating lease for the premises it inhabits. The future minimum lease payments under this lease are as follows

	2025 £	2024 £
Within one year	12,000	12,000
Later than one year but within five years	36,000	48,000