

# **DEVELOPMENT EDUCATION CENTRE SOUTH YORKSHIRE**

## **Accounts for the Year Ended**

**31<sup>st</sup> December 2020**

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## **Legal and Administrative Details**

The Development Education Centre South Yorkshire was originally established in 1984 and was registered with the Charity Commission (registration 517354) as a charity whose primary purpose is to advance world development education, for the benefit of the public, in South Yorkshire and adjacent counties. Assets were transferred to the new Charitable Incorporated Organisation (CIO) of the same name in 2014. The CIO was formed with similar objectives and with the new charity number 1153377 for the purpose of carrying on its activity as an incorporated charity.

The current constitution provides that the charity is to be managed by the Executive Committee (who are also the Trustees) which is elected by the members each year at the AGM. The Committee may also co-opt further trustees after the AGM.

### **Address of Charity**

DECSY  
Scotia Works  
Leadmill Road  
Sheffield  
S1 4SE  
Tel: (+44) 0845 458 2957 / 0114 241 2750  
Email: [info@decsy.org.uk](mailto:info@decsy.org.uk)  
[www.decsy.org.uk](http://www.decsy.org.uk)

### **The Members of the Executive Committee are as follows:**

|                     |                                   |
|---------------------|-----------------------------------|
| Celia Mather        | Chair of Executive Committee      |
| Olwen Lintern-Smyth | Vice Chair of Executive Committee |
| Mary Stead          | Secretary                         |
| Paul Highfield      |                                   |
| Marie Lowe          |                                   |
| Joy Paul            |                                   |
| Cheryl Smart        |                                   |
| Val Johnson         | Until 2020 AGM (13/07/2020)       |
| Paul Mosley         | Co-opted in 2020                  |

**Treasurer**      Brian Kerslake

| <b>Solicitors</b>   | <b>Bankers</b>                                     | <b>Independent Examiner</b>  |
|---|--|--|
| Wake Smith<br>68 Clarkehouse Road<br>Sheffield<br>S10 2LJ | Triodos Bank<br>Deanery Road<br>Bristol<br>BS1 5AS | White Rose Accounting<br>The Ghyll<br>Threapland<br>Aspatria CA7 2EL |

## Trustees Report for the Year Ending 31<sup>st</sup> December 2020

The Development Education Centre South Yorkshire publishes its annual report and annual accounts as two separate documents.

The annual report describes our objectives, our activities over the past year and our plans for the future. It also contains a brief financial summary and a statement of our reserve policy. These annual accounts explain in more detail the financial effect of our activities during the year and our financial position at the year-end.

### Statement of Trustees Responsibilities

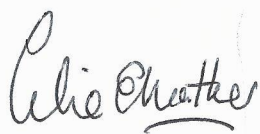
Charity Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of financial affairs of the Charity at the year end and of its incoming resources and resources expended during the year. In preparing these Financials Statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Independent Examiner (White Rose Accounting for Charities) was duly appointed by the Trustees prior to the AGM.

Signed on Behalf of the Trustees



Celia Mather (Executive Committee Chair)

25 March 2021

Date

## Independent Examiner's Report to the Trustees

I report on the accounts of the Development Education Centre South Yorkshire for the year ended 31<sup>st</sup> December 2020 which are set out on pages 5 to 12.

### Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking an explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep appropriate accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

18/3/2021

Craig Williamson

White Rose Accounting for Charities

The Ghyll  
Threapland  
Aspatria  
CA7 2EL



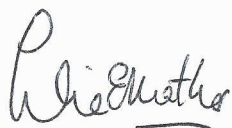
**Statement Of Financial Activities For Year Ended 31<sup>st</sup> December 2020**

| Notes |  | 2020<br>Unrestricted<br>Funds<br>£ | 2020<br>Restricted<br>Funds<br>£ | 2020<br>Total Funds<br>£ | 2019<br>Total Funds<br>£ |
|-------|--|------------------------------------|----------------------------------|--------------------------|--------------------------|
| 2     | <b>Incoming resources</b>                |                                    |                                  |                          |                          |
|       | <b>Voluntary Income</b>                  |                                    |                                  |                          |                          |
|       | Donations                                | 10,052                             | 2,678                            | 12,730                   | 12,863                   |
| 3     | Grants                                   | 9,541                              | 97,315                           | 106,856                  | 155,461                  |
|       | <b>Income from charitable activities</b> |                                    |                                  |                          |                          |
|       | Resource Centre Sales & Membership       | 93                                 |                                  | 93                       | 1,489                    |
|       | Training                                 | 10,124                             |                                  | 10,124                   | 25,510                   |
| 4     | Consultancy                              | 12,861                             | 53,349                           | 66,210                   | 40,519                   |
|       | <b>Other</b>                             |                                    |                                  |                          |                          |
|       | Bank interest                            | 219                                |                                  | 219                      | 411                      |
|       | Other income                             | 89                                 |                                  | 89                       | 418                      |
|       | <b>Total</b>                             | <b>42,979</b>                      | <b>153,342</b>                   | <b>196,321</b>           | <b>236,671</b>           |
|       | <b>Resources expended</b>                |                                    |                                  |                          |                          |
|       | <b>Cost of charitable activities</b>     |                                    |                                  |                          |                          |
| 5a    | Employment costs                         | 44,765                             | 106,510                          | 151,275                  | 157,090                  |
| 5b    | Premises and equipment costs             | 10,066                             | 7,851                            | 17,917                   | 20,341                   |
|       | Operation costs                          | 4,200                              | 20,457                           | 24,657                   | 40,996                   |
| 5c    | Governance costs                         | 1,713                              |                                  | 1,713                    | 3,395                    |
|       | Other costs                              | 1,038                              | 175                              | 1,213                    | 927                      |
|       | <b>Total</b>                             | <b>61,782</b>                      | <b>134,993</b>                   | <b>196,775</b>           | <b>222,749</b>           |
|       | <b>Net income/(expenditure) in year</b>  | <b>(18,803)</b>                    | <b>18,349</b>                    | <b>(454)</b>             | <b>13,922</b>            |
|       | Transfers between funds                  | 638                                | (638)                            |                          | -                        |
| 6     | <b>Total Funds brought forward</b>       | <b>129,546</b>                     | <b>23,375</b>                    | <b>152,921</b>           | <b>138,999</b>           |
|       | <b>Total Funds carried forward</b>       | <b>111,381</b>                     | <b>41,086</b>                    | <b>152,467</b>           | <b>152,921</b>           |

**Balance Sheet as at 31<sup>st</sup> December 2020**

| Notes |                            | 2020                       | 2020                     | 2020                | 2019                |
|-------|----------------------------|----------------------------|--------------------------|---------------------|---------------------|
|       |                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>£ | Total<br>Funds<br>£ |
|       | <b>Current Assets</b>      |                            |                          |                     |                     |
| 7     | <b>Debtors</b>             |                            |                          |                     |                     |
|       | Debtors                    | 880                        | 13,248                   | 14,128              | 20,758              |
|       | Grants Receivable          |                            |                          | -                   | 13,859              |
|       | <b>Cash at bank</b>        | 114,815                    | 46,887                   | 161,702             | 140,954             |
|       | <b>Total</b>               | <b>115,695</b>             | <b>60,135</b>            | <b>175,830</b>      | <b>175,571</b>      |
|       |                            |                            |                          |                     |                     |
|       | <b>Current Liabilities</b> |                            |                          |                     |                     |
| 8     | <b>Creditors</b>           |                            |                          |                     |                     |
|       | Creditors                  | 3,814                      | 2,140                    | 5,954               | 3,878               |
|       | Deferred Income/Grants     | 500                        | 16,909                   | 17,409              | 18,772              |
|       | <b>Total</b>               | <b>4,314</b>               | <b>19,049</b>            | <b>23,363</b>       | <b>22,650</b>       |
|       |                            |                            |                          |                     |                     |
|       | <b>Net Current Assets</b>  | <b>111,381</b>             | <b>41,086</b>            | <b>152,467</b>      | <b>152,921</b>      |
|       |                            |                            |                          |                     |                     |
|       | <b>Represented by:</b>     |                            |                          |                     |                     |
|       | Restricted Funds           |                            | 41,086                   | 41,086              | 23,375              |
| 9     | Designated Reserve Fund    | 92,000                     |                          | 92,000              | 63,500              |
|       | General Reserve Fund       | 19,381                     |                          | 19,381              | 66,046              |
|       | <b>Total funds</b>         | <b>111,381</b>             | <b>41,086</b>            | <b>152,467</b>      | <b>152,921</b>      |

Signed by two Trustees on behalf of all the Trustees:





Date of Approval: 25 March 2021

## Notes to the Accounts for the Year Ending 31<sup>st</sup> December 2020

### 1. General

#### a) Basis of Preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from January 2015 and updated with effect from January 2016) the Charities SORP (FRS102) as modified for smaller charities.

The charity constitutes a public benefit entity as defined by FRS 102.

#### b) Basis of Accounting

**Income and Expenditure:** Donations, subscriptions and other income is accounted for on receipt. Grants, Training income and Consultancy Fees paid for work to be done over a defined period are accounted for on an accrual basis, insofar as it is prudent to do so. Expenditure is accounted for on an accruals basis.

**Fixed Assets:** The value of stock held in the Resources Centre at the financial yearend is not included in these accounts. There are no other Fixed Assets of any value included in the Accounts as items such as office equipment are written off in the year of purchase.

**Unrestricted (Core) and Restricted Funds:** Unrestricted Funds may be expended by the Charity at the discretion of the trustees. The Trustees have discretion over the management of Restricted Funds only within the limits laid down by the donors. It is therefore incumbent on the trustees to ensure that any restricted activities funded by donors are consistent with the aims and objectives of the charity. Transfers between these 2 types of Funds may take place. For example Core costs such as premises or other operational overheads may be transferred to specific Projects where the conditions of funding allow for the inclusion of such expenditure. Any funding surpluses or deficiencies at the conclusion of individual Projects will be transferred to Core funds, the former of course subject to any grant conditions.

**Pension Costs:** The charity makes an employer's contribution towards individual personal pension plans for employees and administers any additional employee contributions which are made to these plans. Employer contributions are paid at a level above the national pensions contribution rate.

### 2. Incoming resources

All the funds of the charity are income funds. There are no capital endowment funds. Grant income is received in a variety of ways. A grant may be paid in full at the beginning of the period in which activities are carried out. We account for the way in which funds have been used (and the outcomes achieved) at the end of the funded period. Alternatively instalments of grant may be paid during that funding period. Payments may be dependent upon the submission of progress reports. Other funders provide income in arrears, or provide only a proportion of target income "up-front". This creates cash-flow difficulties, with a requirement to keep a higher current balance available to sustain spending until re-imbursement is forthcoming. Grant income shown in the Statement of Financial Activities reflects only the funds attributable to the accounting period.



### 3. Grants

#### Grants received/due in 2020

|  |                |
|--|----------------|
| EU – Rights, Equality &Citzn Prog. (GECM1)                 | 2,904          |
| The Linking Network (Schools Linking Project)              | 25,000         |
| EU – Erasmus Plus Prog. (PiCaM)                            | 1,637          |
| EU – Erasmus Plus Prog. (GECM2)                            | 19,815         |
| Nineveh Trust (School Gardens Project)                     | 5,000          |
| Fore Foundation (General Support)                          | 5,000          |
| Fore Foundation (Training Course promotion and support)    | 9,664          |
| Joseph Rowntree Charitable Trust (NVA: a force for change) | 31,064         |
| Wesleyan Foundation (P4C ASC / Community clubs)            | 4,772          |
| Sheffield City Council (Covid-19 Community Response)       | 2,000          |
| <b>Total</b>   | <b>106,856</b> |

Notethat the GECM1 and PiCAM grants represent the final settlement of grants which funded those Projects during and before 2019. These Projects were closed off in the 2019 Accounts on the basis of estimated final balances of grant due. Final grant receipts in excess of those estimates have been taken directly to Unrestricted Funds in 2020. The Fore Foundation General Support Grant was paid to alleviate some of the financial difficulties created by the Covid-19 pandemic.

In addition to the Grants shown in the SoFA and in Note 2, DECSY received two further amounts of funding in its capacity as lead finance agent for the two consortia running the GECM1 and GECM2 projects. These grant receipts, £15,820 and £97,816 respectively, were transferred directly to consortia partners. The Accounts reflect only the grants due to and used by DECSY.

### 4. Consultancy

DECSY has a contract with Pearsons plc under which two members of staff provide consultancy services to the CCGL project. The contract covers salary costs plus a contribution to office overheads. The current contract finishes in August 2021. In addition, DECSY staff undertake various short term consultancy work where relevant opportunities arise.

### 5.Resources expended

**5a Employment costs:** There were 4 employees, 3.2 full time equivalent, at the end of 2020 (2019 = 4/3.6FTE).

The cost to the employer of remuneration was made up of:

|                                |         |
|--------------------------------|---------|
| £                              |         |
| Gross pay                      | 133,052 |
| Employers NIC                  | 8,984   |
| Employers Pension Contribution | 10,399  |
| Total cost of Employees        | 152,435 |

Note that this total cost includes £1,160 identified as staff costs incurred directly on Governance activities.



**5b Premises and Equipment Costs:** Premises and equipment costs(**£17,917**)are allocatedbetween activities only where funding conditions allow for the inclusion of such expenditure. Items required for individual projectsspecifically identified within grant approvals are charged directly to projects.

**5c Governance Costs:** The resources employed to govern the charity are as follows:

|   |  |              |
|---|--|--------------|
| <b>£</b>  |  |              |
| <b>Cost of staff hours worked on this activity</b>      |  | <b>1,160</b> |
| <b>Accounts preparation and Independent Examination</b> |  | <b>500</b>   |
| <b>Other costs</b>                                      |  | <b>53</b>    |
| <b>Total cost of governance</b>                         |  | <b>1,713</b> |

## 6. Funds Brought Forward

The totals of all Funds Brought Forward (Unrestricted and Restricted) match the closing balances shown in the 2019 Accounts.

## 7. Debtors

These include payments owed to the charity for work done in 2020 for which payment has not yet been received (Grants and other Fees receivable).

|                                | 2020<br>Unrestricted<br>£ | 2020<br>Restricted<br>£ | 2020<br>Total<br>£ | 2019<br>Total<br>£ |
|--------------------------------|---------------------------|-------------------------|--------------------|--------------------|
| Pearson CCGL                   |                           | 13,248                  | 13,248             | 14,523             |
| The Linking Network            |                           |                         |                    | 2,267              |
| Resources                      |                           |                         |                    | 43                 |
| Training/Consultancy           | 880                       |                         | 880                | 3,925              |
| <b>Total debtors</b>           | <b>880</b>                | <b>13,248</b>           | <b>14,128</b>      | <b>20,758</b>      |
| EU – REC Programme             |                           |                         | 10,000             |                    |
| EU Erasmus Plus                |                           |                         | 3,859              |                    |
| <b>Total Grants Receivable</b> |                           |                         | <b>13,859</b>      |                    |

## 8. Creditors falling due within 1 year

These include grants received in previous years for goods and services to be provided by the charity in 2020 (Deferred Grants) and amounts owed for goods and services supplied in 2020 which have yet to be paid for.

|                         | 2020<br>Unrestricted | 2020<br>Restricted | 2020 Total   | 2019 Total   |
|-------------------------|----------------------|--------------------|--------------|--------------|
|                         | £                    | £                  | £            | £            |
| <b>Creditors</b>        |                      |                    |              |              |
| VAS payroll             | 96                   |                    | 96           | 94           |
| EPC, premises costs     |                      |                    |              | 220          |
| Staff travel expenses   |                      |                    |              | 1,889        |
| Computer purchase       |                      |                    |              | 564          |
| Training refreshments   |                      |                    |              | 164          |
| Website Design & Build  |                      | 2,000              | 2,000        |              |
| Access, Google Ads      |                      |                    |              | 222          |
| Facilitator costs       |                      | 140                | 140          |              |
| Salary costs – back pay | 3,121                |                    | 3,121        |              |
| Accounts examination    | 500                  |                    | 500          | 500          |
| Royal London pension    | 97                   |                    | 97           | 248          |
| Miscellaneous           |                      |                    |              | (23)         |
| <b>Sub-Total</b>        | <b>3,814</b>         | <b>2,140</b>       | <b>5,954</b> | <b>3,878</b> |

|                        |              |               |               |               |
|------------------------|--------------|---------------|---------------|---------------|
| <b>Deferred Income</b> |              |               |               |               |
| Nineveh Trust          |              |               |               | 5,000         |
| The Linking Network    |              | 5,000         | 5,000         | 5,000         |
| Pears Foundation       |              |               |               | 2,000         |
| Sheffield Town Trust   |              |               |               | 2,000         |
| Wesleyan Foundation    |              |               |               | 4,772         |
| Fore Foundation        |              | 9,664         | 9,664         |               |
| Sheffield City Council |              | 2,245         | 2,245         |               |
| NEU                    | 500          |               | 500           |               |
| <b>Sub-Total</b>       | <b>500</b>   | <b>16,909</b> | <b>17,409</b> | <b>18,772</b> |
| <b>Total creditors</b> | <b>4,314</b> | <b>19,049</b> | <b>23,363</b> | <b>22,650</b> |

## **9. Designated Funds**

These are funds normally set aside for “particular future purposes” (Para 7.34 SORP (FRS 102)). A single Designated Fund has now been approved by Trustees to cover the estimated costs (statutory and other) arising from the closure of the organisation should that become necessary. The Fund includes provision for redundancy costs, sums to meet likely costs of notice for staff and the office as well as a modest contingency for other costs. This Fund, together with the balance of General Reserves (together identified as Unrestricted Funds) satisfy DECSY’s general reserves policy which is that the funds held at the end of the financial year are sufficient to cover three months normal annual expenditure. The adequacy of the Designated Fund is now assessed annually as part of the closedown of the Accounts.

## **Appendix 1**

The attached schedule provides details of income, expenditure and balances for each individual activity or project undertaken over the year. A comprehensive account of the activities carried out through the use of the resources provided is given in the Annual Report.

## **9. Designated Funds**

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The attached schedule provides details of income, expenditure and balances for each individual activity or project undertaken over the year. A comprehensive account of the activities carried out through the use of the resources provided is given in the Annual Report.