

DEVELOPMENT EDUCATION CENTRE SOUTH YORKSHIRE

Accounts for the Year Ended

31st December 2021

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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 additional trustees and/or others as it agrees appropriate.

Address of Charity

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

The Members of the Executive Committee are as follows:

Olwen Lintern-Smyth	Chair of Executive Committee
Paul Highfield	Vice Chair of Executive Committee
Mary Stead	Secretary
Marie Lowe	
Celia Mather	
Paul Mosley	
Joy Paul	
Cheryl Smart	

Treasurer	Brian Kerslake	HR Adviser	John Gilbert
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Solicitors	Bankers	Independent Examiner
Wake Smith 68 Clarkehouse Road Sheffield S10 2LJ	Triodos Bank Deanery Road Bristol BS1 5AS	White Rose Accounting The Ghyll Threapland Aspatia CA7 2EL

Trustees Report for the Year Ending 31st December 2021`

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. The 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

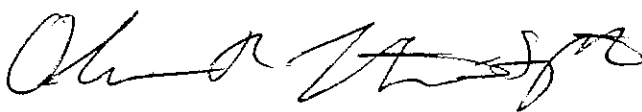
Charity Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of financial affairs of the Charity at the year end and of its incoming resources and resources expended during the year. In preparing these Financials Statements the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



Olwen Lintern-Smyth (Executive Committee Chair)

Date

4/5/22

Independent Examiner's Report to the Trustees

I report on the accounts of the Development Education Centre South Yorkshire for the year ended 31st December 2021 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:

11/3/2022

Craig Williamson

White Rose Accounting for Charities

The Ghyll
Threapland
Aspatia
CA7 2EL

Statement of Financial Activities for the Year Ended 31st December 2021

Notes		2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
2	Incoming resources				
	Voluntary Income				
	Donations	15,281		15,281	12,730
3	Grants	5,748	65,913	71,661	106,856
	Income from charitable activities				
	Resource Centre Sales	2,398		2,398	93
	Training	15,303		15,303	10,124
4	Consultancy	22,904	55,494	78,398	66,210
	Other				
	Bank interest	38		38	219
	Other income	500		500	89
	Total	62,172	121,407	183,579	196,321
	Resources expended				
	Cost of charitable activities				
5a	Employment costs	39,701	106,624	146,325	151,275
5b	Premises and equipment costs	12,488	5,228	17,716	17,917
	Operation costs	5,509	12,717	18,226	24,657
5c	Governance costs	2,790		2,790	1,713
	Other costs	1,732		1,732	1,213
	Total	62,220	124,569	186,789	196,775
	Net income/(expenditure) in year	(48)	(3,162)	(3,210)	(454)
	Transfers between funds	5,197	(5,197)	-	-
	Total Funds brought forward	111,381	41,086	152,467	152,921
	Total Funds carried forward	116,530	32,727	149,257	152,467

Balance Sheet as at 31st December 2021

Notes		2021	2021	2021	2020
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
	Current Assets				
6	Debtors				
	Debtors	3,864	7,528	11,392	14,128
	Grants Receivable		8,340	8,340	-
	Cash at bank	114,716	19,606	134,322	161,702
	Total	118,580	35,474	154,054	175,830
	Current Liabilities				
7	Creditors				
	Creditors	2,050	247	2,297	5,954
	Deferred Income/Grants		2,500	2,500	17,409
	Total	2,050	2,747	4,797	23,363
	Net Current Assets	116,530	32,727	149,257	152,467
	Represented by:				
	Restricted Funds		32,727	32,727	41,086
8	Designated Reserve Fund	45,000		45,000	92,000
	General Reserve Fund	71,530		71,530	19,381
	Total funds	116,530	32,727	149,257	152,467

Signed by two Trustees on behalf of all the Trustees:

Date of Approval:

4/5/22

Notes to the Accounts for the Year Ending 31st December 2021

1. General

a) Basis of Preparation

The accounts have been prepared in accordance with the Statement of Recommended Practice (SoRP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102), applicable in the UK and Republic of Ireland, 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 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 accruals 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 year end 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 maybe 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 maybe 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 2021

	£
The Linking Network (Schools Linking Project)	12,500
EU – Erasmus Plus Programme (GECM2)	8,340
Fore Foundation (Training Course promotion and support)	9,664
Joseph Rowntree Charitable Trust (NVA: a force for change)	31,064
Wharfedale Foundation (P4C clubs)	2,100
Sheffield City Council (Covid-19 Community Response)	2,245
HM Government Covid Furlough Support Scheme	5,748
Total	71,661

Note that the GECM2 Grant figure is the estimated balance due from the EU only in respect of that element of the Project managed directly by DECSY. As lead finance agent for the consortium running the GECM2 project, DECSY will actually receive a significant additional amount of grant funding which will be immediately transferred to consortium partners.

4. Consultancy

DECSY has a contract with Pearson 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 has been extended until the 31 January 2022. In addition, DECSY staff undertake various short term consultancy work where relevant opportunities arise. During the year one member of staff was seconded to work part time for CRESST, a charitable organisation with complementary aims to DECSY. CRESST reimbursed the direct employment costs for this work. This arrangement is continuing into 2022.

5. Resources expended

5a Employment costs: At the end of 2021, there were 4 employees, 3.2 full time equivalent (2020 = 4 - 3.2 FTE).

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

	£
Gross pay	128,980
Employers NIC	9,264
Employers Pension Contribution	10,011
Total Employee Costs	148,255

Note that the Total Employee Costs figure includes £1,930 identified as staff costs incurred directly on Governance activities (Note 5c).

5b Premises and Equipment Costs: Premises and equipment costs (£17,716) are allocated between activities only where funding conditions allow for the inclusion of such expenditure. Items required for individual projects specifically identified within grant approvals are charged directly to projects.

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

	£
Cost of staff hours worked on this activity	1,930
Accounts preparation and Independent Examination	500
Other costs	360
Total cost of governance	2,790

6. Debtors

These include payments owed to the charity for work done in 2021 for which payment has not yet been received plus any balance of Grant funding due for 2021.

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Pearson plc (CCGL)		7,528	7,528	13,248
Training/Consultancy Fees	3,475		3,475	880
Misc. Sales	389		389	
Total Debtors	3,864	7,528	11,392	14,128
EU Erasmus Plus		8,340		
Total Grants Receivable		8,340	8,340	

7. Creditors falling due within 1 year

These include amounts owed for goods and services supplied in 2021 which have yet to be paid for plus any grants received during 2021 that are to fund charitable activities which are to take place during 2022.

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Creditors				
VAS	100		100	96
Royal London	97		97	97
Staff Expenses	164		164	
Google Ads	247	247	494	
Sapere Licences	900		900	
Accounts Examination	500		500	500
Refreshments	42		42	
Facilitator Costs				140
Salary Costs (back pay)				3,121
Website design & build				2,000
Sub-Total	2,050	247	2,297	5,954

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Deferred Income				
The Linking Network		2,500	2,500	5,000
Fore Foundation				9,664
Sheffield City Council				2,245
NEU				500
Sub-Total		2,500	2,500	17,409
Total Creditors	2,050	2,747	4,797	23,363

8. 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 and a modest contingency for other costs. This Fund, together with the balance of General Reserves (together identified as Unrestricted Reserves) 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.

APPENDIX 1 DECAY Income, Expenditure, Balances by Project/Activity 2021

ACTIVITIES/PROJECTS	Total Funds Unrestricted (Core)	Reallocated Costs	COVID 19 Community Response	Extending the Gender Equality Charter Week	Outdoor Learning and School Gardens	SAC After School and Community	Connecting Classrooms through Global Learning	Marketing and Advertising Courses	Schools Linking Project	Non-violent action a force for change	Total Funds Restricted	Total Funds
FUNDING BODY												
PROJECT FUND DATE												
Balance 01/01/21	£ 111,981.12	£	£ 1,000.00	£ 2,745.85	£ 5,528.18	£ 3,539.06	£	£	£ 9,579.27	£ 18,594.01	£ 41,086.37	£ 157,467.49
INCOMING RESOURCES												
Voluntary Income			2,245.00									
Deferred Grants	5,747.84		8,340.00			2,100.00			5,000.00		16,909.00	16,909.00
Grants	15,280.63								7,500.00		49,004.00	54,751.84
Donations												15,280.63
Charitable Activities												
Resource Centre Sales	2,398.02											2,398.02
Training	15,303.00											15,303.00
Consultancy	22,904.44						53,868.85		1,625.00		55,493.85	78,398.29
Other Income	38.36											38.36
Bank Interest	500.00											500.00
Other Income	62,172.29		2,245.00	8,340.00		2,100.00	53,868.85		14,125.00	31,064.00	121,406.85	183,579.34
RESOURCES EXPENDED												
Cost of employees	146,325.24	106,623.93	3,000.00	10,777.97	2,112.50	1,339.06	48,354.11	6,825.29	16,335.00	17,840.00	106,623.93	146,325.24
Premises & Equipment Costs												
Rent & Premises Outlets	13,934.84	(4,983.24)					4,983.24				4,983.24	13,934.84
Insurance	1,111.67											1,111.67
Stationery, postage and phone	926.47	(245.00)	285.00								245.00	926.47
Computer/IT	1,743.50		245.00									1,743.50
Total premises costs	17,716.48	(5,228.24)	245.00				4,983.24				5,228.24	17,716.48
Operation Costs												
Staff Training & conference	15.00											15.00
Resource Centre purchases	126.42											126.42
DBS Checks	28.00											28.00
Staff Expenses	195.72											195.72
Contingency costs	790.00											790.00
Resources & Materials for Projects				307.88	875.72	4,400.00	531.50	2,838.71	187.30	3,576.00	12,717.11	12,717.11
pac & other in-house training costs	4,353.91			307.88	875.72	4,400.00	531.50	2,838.71	187.30	3,576.00	12,717.11	4,353.91
Total operation costs	5,509.05			307.88	875.72	4,400.00	531.50	2,838.71	187.30	3,576.00	12,717.11	18,276.16
Governance Costs												
Share of employee costs	1,930.00											1,930.00
Governance Costs	360.00											360.00
Independent examination	500.00											500.00
Total governance costs	2,790.00											2,790.00
Other Costs												
Bank Charges	103.70											103.70
Payroll processing	414.40											414.40
Subscriptions	714.00											714.00
Miscellaneous	500.00											500.00
Total other costs	1,732.10											1,732.10
TOTAL RESOURCES EXPENDED	174,072.87	(111,852.17)	3,245.00	11,085.85	2,988.22	5,739.06	53,868.85	9,664.00	16,522.30	21,456.00	124,569.28	185,788.58
SURPLUS/(DEFICIT) IN YEAR	(6,491)		(1,000.00)	(2,745.85)	(2,988.22)	(3,639.06)			(2,987.30)	9,608.00	(3,167.43)	(3,270.84)
TRANSFERS BETWEEN FUNDS	5,197.05				(25.68)				(5,011.40)	(180.00)	(5,197.08)	
Balance C/Fwd 31/12/21	116,529.79				2,514.28				2,170.57	24,042.01	32,726.96	149,296.65