

DEVELOPMENT EDUCATION CENTRE SOUTH YORKSHIRE

Accounts for the Year Ended

31st December 2022

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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	Resigned with effect from 28/04/22
Paul Mosley	
Joy Paul	
Cheryl Smart	
Donald Maclean	Co-opted with effect from 19/07/22
Alison Twells	Co-opted with effect from 27/09/22

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 2022

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 Financial 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: 26/4/23

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 2022 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:

23/03/23

Craig Williamson

White Rose Accounting for Charities

The Ghyll
Threapland
Aspatria
CA7 2EL

Statement of Financial Activities for the Year Ended 31st December 2022

Notes		2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
2	Incoming resources				
	Voluntary Income				
	Donations	14,708	367	15,075	15,281
3	Grants	1,000	23,863	24,863	71,661
	Income from charitable activities				
	Resource Centre Sales	1,416		1,416	2,398
	Training	29,851		29,851	15,303
4	Consultancy	29,231	3,619	32,850	78,398
	Other				
	Bank interest	945		945	38
	Other income	575	176	751	500
	Total	77,726	28,025	105,751	183,579
	Resources expended				
	Cost of charitable activities				
5a	Employment costs	65,694	30,963	96,657	146,325
5b	Premises and equipment costs	15,624	1,609	17,233	17,716
	Operation costs	14,971	21,067	36,038	18,226
5c	Governance costs	2,759		2,759	2,790
	Other costs	2,739		2,739	1,732
	Total	101,787	53,639	155,426	186,789
	Net income/(expenditure) in year	(24,061)	(25,614)	(49,675)	(3,210)
	Transfers between funds	250	(250)	-	-
	Total Funds brought forward	116,530	32,727	149,257	152,467
	Total Funds carried forward	92,719	6,863	99,582	149,257

Balance Sheet as at 31st December 2022

Notes		2022	2022	2022	2021
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
	Current Assets				
6	Debtors				
	Debtors	3,817		3,817	11,392
	Grants Receivable	-	-	-	8,340
	Cash at bank	94,376	34,896	129,272	134,322
	Total	98,193	34,896	133,089	154,054
	Current Liabilities				
7	Creditors				
	Creditors	4,474	14	4,488	2,297
	Deferred Income/Grants	1,000	28,019	29,019	2,500
	Total	5,474	28,033	33,507	4,797
	Net Current Assets	92,719	6,863	99,582	149,257
	Represented by:				
	Restricted Funds		6,863	6,863	32,727
8	Designated Reserve Fund	46,000		46,000	45,000
	General Reserve Fund	46,719		46,719	71,530
	Total funds	92,719	6,863	99,582	149,257

Signed by two Trustees on behalf of all the Trustees:

M. Stead

OK R. H. Syth

Date of Approval:

26/4/23

Notes to the Accounts for the Year Ending 31st December 2022

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: There are no 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 two types of Funds may take place. For example, Core costs such as Employment, 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 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-imburement is forthcoming. Grant income shown in the Statement of Financial Activities reflects only the funds attributable to the accounting period.

3. Grants

Grants received in 2022

DECSY received a total of £50,382 grant funding in the year from the organisations listed below. Some of this money was to finance work planned for the financial year 2022. Other funding was for work to be undertaken in 2023; in some cases, funding was given to cover the academic year 2022/23. Where funding relates to 2023, the grant figures appear in the Balance Sheet as Deferred Grant (see Note 7 below) rather than in the Statement of Financial Activities. DECSY also had the use of £2,500 in 2022 received from The Linking Network in 2021.

	Use in 2022 £	Use in 2023 £	Total £
Schools Linking Project			
The Linking Network	7,500	2,500	10,000
Harry Bottom Trust	1,000		1,000
Pears Foundation	1,500	1,500	3,000
Sheffield Town Trust	500	1,500	2,000
Sykes Trust	500	1,500	2,000
Sheffield G. S. Foundation	500	1,500	2,000
Scurrah Wainwright Trust	1,000	3,000	4,000
Non-Violent Action Project			
Joseph Rowntree C. Trust	4,613		4,613
Non-Violent Action Follow Up			
Joseph Rowntree C. Trust	1,500	9,419	10,919
Edith Ellis Trust	1,000	3,850	4,850
P4C Training			
Ganton Educational Trust	250	250	500
Sheffield Bluecoat & Mt. Pleasant	1,500	1,500	3,000
James Neill Trust		1,000	1,000
Other			
Heritage Project		500	500
Sheffield Town Trust – General Fund		1,000	1,000
Total	21,363	29,019	50,382

NB Joseph Rowntree Charitable Trust originally provided £15,532 funding for the final period of the Non-Violent Action Project (2022). It was subsequently agreed that unused grant of £10,919 could be transferred to a Follow-up Project, also funded by the Edith Ellis Trust, to run over 2022 and 2023.

4. Consultancy

DECSY had a contract with Pearson plc under which two members of staff provided consultancy services to the CCGL project. The contract covered salary costs plus a contribution to office overheads. The contract ended on 31st January 2022. DECSY staff also 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 2023.

5. Resources expended

5a Employment costs: At the end of 2022, there were 4 employees: 2.23 full time equivalent (2021 = 4 or 3.2 FTE).

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

	£
Gross pay	89,288
Employers NIC	2,682
Employers Pension Contribution	6,547
Total Employee Costs	98,517

Note that this total of £98,517 includes £1,860 identified as staff costs incurred directly on Governance activities (Note 5c).

5b Premises and Equipment Costs: Premises and equipment costs (**£17,233**) 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	1,860
Independent Examination of Accounts	520
Other costs	379
Total cost of governance	2,759

6. Debtors

These include payments owed to the charity for work done in 2022 for which payment has not yet been received. There was no grant funding owed to DECSY for work undertaken in 2022.

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Pearson plc (CCGL)				7,528
Training/Consultancy Fees	3,810		3,810	3,475
Misc. Sales	7		7	389
Total Debtors	3,817		3,817	11,392
Total Grants Receivable				8,340

7. Creditors falling due within 1 year

These include amounts owed for goods and services supplied in 2022 which have yet to be paid for plus any grants received during 2022 (Deferred Income) that are to fund charitable activities which are to take place during 2023. See Note 3 above for details of Deferred Grants received.

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Creditors				
VAS	96		96	100
Staff Expenses	681	14	695	164
Accounts Examination	520		520	500
Salary Costs	3,150		3,150	
Google Ads				494
Sapere Licences				900
Other	27		27	139
Sub-Total	4,474	14	4,488	2,297
Deferred Income				
Sub-Total	1,000	28,019	29,019	2,500
Total Creditors	5,474	28,033	33,507	4,797

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 the 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. The adequacy of the Designated Fund is assessed annually as part of the closedown of the Accounts. The General Reserve Fund balance has been reduced over the course of the year, the Trustees taking the deliberate decision to incur a deficit in 2022 in the knowledge that the final Fund balance for the year would continue to comfortably satisfy DECSY's general reserves policy. This requires that the funds held at the end of the financial year are sufficient to cover three months normal running costs.

9. 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 DECSY Income, Expenditure, Balances by Project/Activity 2022

ACTIVITIES/PROJECTS	Total Funds Unrestricted (Core)	Reallocated Costs	Outdoor Learning and School Gardens	Connecting Classrooms through Global Learning	Schools Linking Project	Non-violent action: a force for change	Non-violent action: follow up Project	P4C Training Events	Total Funds Restricted	Total Funds
FUNDING BODY										
PROJECT END DATE										
	£	£	£	£	£	£	£	£	£	£
Balance B/Fwd. 01/01/22	116,529.79		2,514.28		2,170.57	28,042.01			32,726.86	149,256.65
INCOMING RESOURCES										
<i>Voluntary Income</i>										
Deferred Grants					2,500.00				2,500.00	2,500.00
Grants	1,000.00				12,500.00	4,613.47	2,500.00	1,750.00	21,363.47	22,363.47
Donations	14,707.87				367.50				367.50	15,075.37
<i>Charitable Activities</i>										
Resource Centre Sales	1,415.75									1,415.75
Training	29,850.83									29,850.83
Consultancy	29,231.74			3,368.75	250.00				3,618.75	32,850.49
<i>Other Income</i>										
Bank Interest	944.60									944.60
Other Income	575.30									575.30
TOTAL INCOMING RESOURCES	77,726.09			3,368.75	15,617.50	4,788.97	2,500.00	1,750.00	28,025.22	105,751.31
RESOURCES EXPENDED										
<i>Cost of employees</i>	96,656.89	(30,963.01)	500.00	2,380.01	12,400.00	12,600.00	1,883.00	1,200.00	30,963.01	96,656.89
<i>Premises & Equipment Costs</i>										
Rent & Premises Overheads	14,051.66	(988.74)		988.74					988.74	14,051.66
Insurance	1,178.87									1,178.87
Stationary, postage and phone	317.04	(620.00)			620.00				620.00	317.04
Computer/IT	1,685.39									1,685.39
Total premises costs	17,232.96	(1,608.74)		988.74	620.00				1,608.74	17,232.96
<i>Operation Costs</i>										
Staff Training & conference	318.00									318.00
Resource Centre purchases	2,303.71									2,303.71
DBS Checks	13.00									13.00
Staff Expenses	350.37									350.37
Consultancy costs	3,375.00									3,375.00
Promotion and Marketing Costs	3,609.92									3,609.92
Resources & Materials for Projects					1,085.87	19,980.74			21,066.61	21,066.61
P4C & other in-house training costs	5,000.66									5,000.66
Total operation costs	14,970.66			988.74	1,085.87	19,980.74			21,066.61	36,037.27
<i>Governance Costs</i>										
Share of employee costs	1,860.00									1,860.00
Governance Costs	378.89									378.89
Independent examination	520.00									520.00
Total governance costs	2,758.89									2,758.89
<i>Other Costs</i>										
Bank Charges	285.70									285.70
Payroll processing	405.92									405.92
Subscriptions	239.00									239.00
Miscellaneous	1,808.94									1,808.94
Total other costs	2,739.56									2,739.56
TOTAL RESOURCES EXPENDED	134,358.96	(32,571.75)	500.00	3,368.75	14,105.87	32,580.74	1,883.00	1,200.00	53,638.36	155,425.57
SURPLUS/(DEFICIT) IN YEAR	(24,061.12)		(500.00)		1,511.63	(27,791.77)	617.00	550.00	(25,633.14)	(49,674.26)
TRANSFERS BETWEEN FUNDS	250.24					(250.24)		550.00	(250.24)	
Balance C/Fwd 31/12/21	92,718.91		2,014.28		3,682.20	(0.00)	617.00	550.00	6,863.48	99,582.39