

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

England & Wales · Charity number 1077100

Details

Status Registered

Legal form Other

Registered 1999-08-20

Register [View on the Charity Commission register](#)

Contact

Address Grassmoor Community Centre
New Street
Grassmoor
Chesterfield
S42 5EE

Phone 01246857900

Email grassmoor.pc@sky.com

Website www.grassmoor.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE PARISH OF GRASSMOOR, HASLAND AND WINSICK (HEREINAFTER CALLED "THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATION IN A COMMON EFFORT TO ADVANCE EDUCATION, RELIEVE POVERTY AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS(B) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME, WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR ANY OTHER PERSON OR BODY IN FURTHERANCE OF THESE OBJECTS

Activities: The Management Committee runs a community centre for the benefit of the local community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF GRASSMOOR, HASLAND AND WINSICK
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£65,447	£76,710	-	-
2024-03-31	£60,487	£80,066	-	-
2023-03-31	£44,161	£79,545	-	-
2022-03-31	£27,757	£57,876	-	-
2021-03-31	£61,770	£80,000	-	-

Trustees

Name	Role	Appointed
Elizabeth Ann Hill		2019-05-15
LORNA THOMAS		
Lee Hartshorne		2020-05-12
PAMELA JUNE HEMSLEY		

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

England & Wales - Charity number 1077100

Accounts

**GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2025**

**GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2025**

Charity Number : 1077100

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GRASSMOOR COMMUNITY CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report and financial statements for the year ended 31st March 2025.

Reference and Administrative Details

Charity Name: Grassmoor Community Centre Management Committee

Charity Registration Number: 1077100

Registered Office and Operational address

Grassmoor Community Centre
New Street
Grassmoor
S42 5EL

Trustees

P J Hemsley - Chair
L Hartshorne - Vice Chair
E A Hill
L Thomas

Secretary

A Maher

Independent Examiner

J S Marriott & Co
Accountants
214 North Wingfield Road
Grassmoor
Chesterfield
S42 5ED

Bankers

Unity Trust Bank

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025 - Continued

Structure, Government and Management

Governing Document

The charity is governed by a trust deed in which its objects are as set out below.

There are no specific restrictions in the charity's activities imposed by its trust deed.

Appointment of trustees

The trust deed provides for the appointment of trustees as follows:

The chairperson of Grassmoor, Hasland and Winsick Parish Council is an ex-officio Trustee;

The Parish Council is entitled to nominate three Trustees;

Four more Trustees can be co-opted.

The majority of co-opted Trustees have been recruited from the Centre's various user groups.

Trustee induction and training

New trustees are briefed on their legal obligations under the charity law.

Organisation

The Trustees meet regularly to discuss and plan objectives and implementation thereof. Matters of direct concern are raised with the affected user groups. Decisions are made by the Management Committee and implemented by the Honorary Secretary and the Centre Co-ordinators.

Related Parties

The charity benefits from being related to the Grassmoor, Hasland and Winsick Parish Council by the virtue of this Council providing half of its trustees. In addition to the 99 year lease for the use of the Centre on an annual rent of £1, the charity also received £36,000 in financial support from the Parish Council in 2024 (2024 : £36,000)

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025 – Continued

Risk Management

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating the business plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified and establish systems to mitigate those risks. They are satisfied that systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

1. Financial

The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

2. Other

The trustees have carried out a comprehensive risk assessment and have instigated measures to minimise the effect of any potential setbacks through a combination of insurance, staff training and other practices.

Objectives and Activities

The objectives set out in the charity's trust deed are as follows:-

To promote for the benefit of the inhabitants of the Parish of Grassmoor, Hasland and Winsick (the area of benefit) without distinction of sex, sexual orientation, race or political, religious or other options by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, relieve poverty and to provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre and to maintain and manage to same, whether alone or in co-operation with any local authority or any person or body in furtherance of these objects.

Achievements and Performance

The board of trustees acknowledge that the economic climate has had an impact on many areas of the charity's activities. The coming year will hopefully see the Centre returning to full use where new projects can be considered and old ones looked at again within funding restrictions.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025 – Continued

Contributions from Volunteers

The Committee remain grateful to a small team of volunteers who provide assistance with staffing at the Centre. It has not been possible to place a figure on the value of such activities in preparing these accounts.

Relationship with other groups, charities and individuals

The Trustees are keen to network with other groups and be part of partnership teams to extend the activities at the Centre wherever possible. Links with all user groups are actively encouraged.

Transactions and Financial position

The Trustees consider the financial performance by the charity during another difficult year has been satisfactory in the circumstances. However a review of costs and expenditure is required.

Policies on reserves, investment policies and investment performance

The Trustees still resolve to establish reserves to provide for future activities. They also have discretion to make investments. The policy on reserves provides for funds to be retained to provide a buffer against unforeseen eventualities and to secure the viability of the Centre.

Effectiveness of fundraising policies

The charity depends in part on grant aid from the donors identified in the accounts, whose support is valued. Incidental fundraising activities have been carried out by and with user groups, the amounts received are as detailed in the notes to the accounts.

Legal status

The charity is an unincorporated charity governed by a Trust Deed dated 9th June 1999. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than a requirement that land held in excess of operational requirements should be sold or let.

**GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2025 - Continued**

Plans for future periods

To maintain current regular income, maximise occasional use of the Centre and apply for funding where appropriate to bring in additional funds.

Trustees responsibilities in relation to the financial statements

Law application to charities in England & Wales requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the Board of Trustees should follow best practice and:

- Select suitable accounting policies and then 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 the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on

.....*P. Hemsley*.....P J Hemsley

INDEPENDENT EXAMINERS REPORT

Independent Examiner's report to the Trustees of GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE.

I report on the Accounts of the Charity for the year ended 31st March 2025 which are set out on pages 7 to 15.

Respective responsibilities of trustees and 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 1-44 of the Charities Act 2011 (the 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 procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- 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 Commissioners. 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 the seeking of explanations 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 accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have 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.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
S42 5ED

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

		Unrestricted Funds £ 2025	Restricted Funds £ 2025	Total Funds £ 2025	Total Funds £ 2024
Incoming resources					
Operating activities in furtherance of the Charity's objectives	2	28,193	37,254	65,447	60,487
		=====	=====	=====	=====
Resources expended					
Costs of activities in furtherance of the Charity's objectives		898	18,760	19,658	22,719
Management and administration of the charity		43,052	14,000	57,052	57,347
		-----	-----	-----	-----
Total Resources expended		43,950	32,760	76,710	80,066
		=====	=====	=====	=====
Net Incoming / (Outgoing)					
Resources before Transfers		(15,757)	4,494	(11,263)	(19,579)
Total funds brought forward		(128,678)	670,816	542,138	561,717
		-----	-----	-----	-----
Total funds carried forward		(144,435)	675,310	530,875	542,138
		=====	=====	=====	=====
Resources used for net acquisitions of Fixed assets for charity		-	-	-	-
		=====	=====	=====	=====

The statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

BALANCE SHEET AS AT 31ST MARCH 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		512,385		531,145
Current Assets					
Debtors	8	3,293		1,831	
Cash at Bank and in Hand		15,552		11,091	
		-----		-----	
		18,845		12,922	
Creditors: Amounts falling due within one year	9	(355)		(1,929)	
		-----		-----	
Net Current Assets			18,490		10,993
			-----		-----
Net Assets			530,875		542,138
			=====		=====
 Capital and Reserves					
Unrestricted funds			(144,435)		(128,678)
Restricted funds			675,310		670,816
			-----		-----
Total Funds			530,875		542,138
			=====		=====

The financial statements were approved by the Board of the Trustees on

.....*P. Hemsley*.....P J Hemsley

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025

1. Accounting policies

Accounts preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 1993 and with applicable accounting standards as modified by the Statement of Recommended Practice for Accounting and Reporting by charities issued in March 2005 adapted to meet the needs of unincorporated organisations.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The Charity is partially dependent on continuing grant aid and as a consequence use of the going concern basis of accounts preparation is also dependent upon grant aid continuing.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are included in the SOFA in the year in which they are received and allocated to the necessary funds accordingly.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

The costs and activities in furtherance of the Charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with charitable and statutory requirements.

The Charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended on the basis of estimates made by the Trustees. Administration expenditure includes all expenditure not directly related to direct charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative and the Trustees have applied what they consider to be reasonable judgements in apportioning such costs.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 – Continued

Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

As annual review of the likelihood of asset impairment is undertaken.

Leasehold property improvements	- 2% straight line over 50 years
Equipment	- reducing balance 15%

Capital Grants

Grants of a capital nature given the specific purposes and fully utilised in the furtherance of the objects of the Charity should be credited to the fixed assets funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants, this is a departure from the Statement of Standard Accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales.

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds Structure Policy

The Charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the Charity for particular purposes and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 – Continued

2. Operating Activities in furtherance of Charities Objects

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Lettings Income	27,814	-	27,814	20,527
Parish Council Grant	-	36,000	36,000	36,000
Other Funding and Income	379	1,254	1,633	3,960
	-----	-----	-----	-----
	28,193	37,254	65,447	60,487
	=====	=====	=====	=====

3. Incoming Resources before

	2025	2024
	£	£
This is stated after crediting and after charging:		
Depreciation of owned fixed assets	18,760	19,000
	=====	=====

No funds belonging to the charity have been used for the purchase of insurance to protect the Charity from loss arising from the neglect or defaults of its Trustees or to indemnify its Trustees against the consequences of any neglect or default on their part.

4. Donated facilities and other intangible Income

The Charity benefits from the services of its Secretary at no cost to itself. Assistance is also received from the Parish Council who let the Community Centre on a 99 year lease to the Charity for an annual rent of £1.

It has not proved possible to place a value upon any of these intangible contributions to the Charity in preparing these accounts.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 – Continued

5. Staff Costs and Emoluments

	2025	2024
	£	£
Gross Salaries and Wages	37,449	31,657
	=====	=====

6. Average number of employees

	2025	2024
Engaged on charitable activities	3	3
Engaged on management and administration	2	2
	---	---
	5	5
	==	==

There were no fees or other remuneration payable to Trustees.

There were no employees with emoluments in excess of £24,000 per annum.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 – Continued

7. Tangible functional Fixed Assets

	Leasehold Premises	Office Equipment	Centre Equipment	Total
	£	£	£	£
Cost or Valuation				
At 1st April 2024	870,172	11,133	49,527	930,832
Additions	-	-	-	-
	-----	-----	-----	-----
At 31st March 2025	870,172	11,133	49,527	930,832
	=====	=====	=====	=====
Depreciation				
At 1st April 2024	348,078	9,581	42,028	399,687
Charge for the year	17,404	232	1,124	18,760
	-----	-----	-----	-----
At 31st March 2025	365,482	9,813	43,152	418,447
	=====	=====	=====	=====
Net Book Value				
At 31st March 2025	504,690	1,320	6,375	512,385
	=====	=====	=====	=====
At 31st March 2024	522,094	1,552	7,499	531,145
	=====	=====	=====	=====

All assets are used for charitable purposes.

Certain assets were acquired with grant aid and there are restrictions upon the matter in which the assets can be dealt with imposed by the grant making authorities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025 – Continued

8. Debtors

	2025	2024
	£	£
Trade Debtors	3,293	1,831
	=====	=====

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accrued Expenses	33	1,339
Other Creditors – Group Funding held	322	590
	-----	-----
	355	1,929
	=====	=====

10. Funds for Fixed Assets

	2025	2024
	£	£
Brought forward	506,765	525,765
Depreciation	(18,760)	(19,000)
	-----	-----
Carried forward	488,005	506,765
	=====	=====

11. Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets after the satisfaction of all debts and liabilities the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

England & Wales - Charity number 1077100

Accounts

GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2024

GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE

TRUSTEES REPORT AND FINANCIAL STATEMENTS
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Charity Number : 1077100

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GRASSMOOR COMMUNITY CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report and financial statements for the year ended 31st March 2024.

Reference and Administrative Details

Charity Name: Grassmoor Community Centre Management Committee

Charity Registration Number: 1077100

Registered Office and Operational address

Grassmoor Community Centre
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Trustees

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E K Martin

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J S Marriott & Co
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S42 5ED

Bankers

National Westminster Bank plc.
19 Dale Road, Matlock, Derbyshire, S41 0ES

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024 - Continued

Structure, Government and Management

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GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024 – Continued

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**GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2024 – Continued**

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This report was approved by the board of Trustees on

.....*P. Hemsley*..... P J Hemsley

INDEPENDENT EXAMINERS REPORT

Independent Examiner's report to the Trustees of GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE.

I report on the Accounts of the Charity for the year ended 31st March 2024 which are set out on pages 7 to 15.

Respective responsibilities of trustees and 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 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 (3)(a) of the 1993 Act);
- to follow procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- 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 Commissioners. 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 the seeking of explanations 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 accounting records in accordance with s41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have 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.



J S Marriott

Accountant

214 North Wingfield Road

Grassmoor

Chesterfield

S42 5ED

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £ 2024	Restricted Funds £ 2024	Total Funds £ 2024	Total Funds £ 2023
Incoming resources					
Operating activities in furtherance of the Charity's objectives	2	22,391 =====	38,096 =====	60,487 =====	44,161 =====
Resources expended					
Costs of activities in furtherance of the Charity's objectives		3,719 43,180	19,000 14,167	22,719 57,347	24,814 54,731
Management and administration of the charity		-----	-----	-----	-----
Total Resources expended		46,899 =====	33,167 =====	80,066 =====	79,545 =====
Net Incoming / (Outgoing)		(24,508)	4,929	(19,579)	(35,384)
Resources before Transfers		(104,170)	665,887	561,717	597,101
Total funds brought forward		-----	-----	-----	-----
Total funds carried forward		(128,678) =====	670,816 =====	542,138 =====	561,717 =====
Resources used for net acquisitions of Fixed assets for charity		-----	-----	-----	-----
		=====	=====	=====	=====

The statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

BALANCE SHEET AS AT 31ST MARCH 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		531,145		550,145
Current Assets					
Debtors	8	1,831		3,480	
Cash at Bank and in Hand		11,091		11,351	
		-----		-----	
		12,922		14,831	
Creditors: Amounts falling due within one year	9	(1,929)		(3,259)	
		-----		-----	
Net Current Assets			10,993		11,572
			-----		-----
Net Assets			542,138		561,717
			=====		=====
Capital and Reserves					
Unrestricted funds			(128,678)		(104,170)
Restricted funds			670,816		665,887
			-----		-----
Total Funds			542,138		561,717
			=====		=====

The financial statements were approved by the Board of the Trustees on

.....*P. Hemsley*..... P J Hemsley

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

1. Accounting policies

Accounts preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 1993 and with applicable accounting standards as modified by the Statement of Recommended Practice for Accounting and Reporting by charities issued in March 2005 adapted to meet the needs of unincorporated organisations.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The Charity is partially dependent on continuing grant aid and as a consequence use of the going concern basis of accounts preparation is also dependent upon grant aid continuing.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are included in the SOFA in the year in which they are received and allocated to the necessary funds accordingly.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

The costs and activities in furtherance of the Charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with charitable and statutory requirements.

The Charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended on the basis of estimates made by the Trustees. Administration expenditure includes all expenditure not directly related to direct charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative and the Trustees have applied what they consider to be reasonable judgements in apportioning such costs.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 – Continued

Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

As annual review of the likelihood of asset impairment is undertaken.

Leasehold property improvements	- 2% straight line over 50 years
Equipment	- reducing balance 15%

Capital Grants

Grants of a capital nature given the specific purposes and fully utilised in the furtherance of the objects of the Charity should be credited to the fixed assets funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants, this is a departure from the Statement of Standard Accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales.

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds Structure Policy

The Charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the Charity for particular purposes and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 – Continued

2. Operating Activities in furtherance of Charities Objects

	Unrestricted Funds		Restricted Funds	
	2024	2024	2024	2023
	£	£	£	£
Lettings Income	20,527	-	20,527	16,919
Parish Council Grant	-	36,000	36,000	24,000
Other Funding and Income	1,864	2,096	3,960	3,242
	-----	-----	-----	-----
	22,391	38,096	60,487	44,161
	=====	=====	=====	=====

3. Incoming Resources before

	2024	2023
	£	£
This is stated after crediting and after charging:		
Depreciation of owned fixed assets	19,000	19,282
	=====	=====

No funds belonging to the charity have been used for the purchase of insurance to protect the Charity from loss arising from the neglect or defaults of its Trustees or to indemnify its Trustees against the consequences of any neglect or default on their part.

4. Donated facilities and other intangible Income

The Charity benefits from the services of its Secretary at no cost to itself. Assistance is also received from the Parish Council who let the Community Centre on a 99 year lease to the Charity for an annual rent of £1.

It has not proved possible to place a value upon any of these intangible contributions to the Charity in preparing these accounts.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 – Continued

5. Staff Costs and Emoluments	2024	2023
	£	£
Gross Salaries and Wages	31,657	34,820
	=====	=====

6. Average number of employees	2024	2023
Engaged on charitable activities	3	3
Engaged on management and administration	2	2
	---	---
	5	5
	==	==

There were no fees or other remuneration payable to Trustees.
 There were no employees with emoluments in excess of £24,000 per annum.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 – Continued

7. Tangible functional Fixed Assets

	Leasehold Premises £	Office Equipment £	Centre Equipment £	Total £
Cost or Valuation				
At 1st April 2023	870,172	11,133	49,527	930,832
Additions	-	-	-	-
At 31st March 2024	870,172	11,133	49,527	930,832
Depreciation				
At 1st April 2023	330,674	9,308	40,705	380,687
Charge for the year	17,404	273	1,323	19,000
At 31st March 2024	348,078	9,581	42,028	399,687
Net Book Value				
At 31st March 2024	522,094	1,552	7,499	531,145
At 31st March 2023	539,498	1,825	8,822	550,145

All assets are used for charitable purposes.

Certain assets were acquired with grant aid and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024 – Continued

8.	Debtors	2024	2023
		£	£
		1,831	3,480
	Trade Debtors	=====	=====
9.	Creditors: amounts falling due within one year	2024	2023
		£	£
		1,339	1,973
	Accrued Expenses	590	1,286
	Other Creditors – Group Funding held	-----	-----
		1,929	3,259
		=====	=====
10.	Funds for Fixed Assets	2024	2023
		£	£
		525,765	545,047
	Brought forward	(19,000)	(19,282)
	Depreciation	-----	-----
		506,765	525,765
	Carried forward	=====	=====

11. Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets after the satisfaction of all debts and liabilities the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

England & Wales - Charity number 1077100

Accounts

GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2023

Charity Number : 1077100

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GRASSMOOR COMMUNITY CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The trustees present their report and financial statements for the year ended 31st March 2023.

Reference and Administrative Details

Charity Name: Grassmoor Community Centre Management Committee

Charity Registration Number: 1077100

Registered Office and Operational address

Grassmoor Community Centre
New Street
Grassmoor
S42 5EL

Trustees

P J Hemsley - Chair
L Hartshorne - Vice Chair
P Green
J Wood
A Mallender

Secretary

R Ackrill

Independent Examiner

J S Marriott & Co
Accountants
214 North Wingfield Road
Grassmoor
Chesterfield
S42 5ED

Bankers

National Westminster Bank plc.
19 Dale Road, Matlock, Derbyshire, S41 0ES

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 - Continued

Structure, Government and Management

Governing Document

The charity is governed by a trust deed in which its objects are as set out below.

There are no specific restrictions in the charity's activities imposed by its trust deed.

Appointment of trustees

The trust deed provides for the appointment of trustees as follows:

The chairperson of Grassmoor, Hasland and Winsick Parish Council is an ex-officio Trustee;

The Parish Council is entitled to nominate three Trustees;

Four more Trustees can be co-opted.

The majority of co-opted Trustees have been recruited from the Centre's various user groups.

Trustee induction and training

New trustees are briefed on their legal obligations under the charity law.

Organisation

The Trustees meet regularly to discuss and plan objectives and implementation thereof. Matters of direct concern are raised with the affected user groups. Decisions are made by the Management Committee and implemented by the Honorary Secretary and the Centre Co-ordinators.

Related Parties

The charity benefits from being related to the Grassmoor, Hasland and Winsick Parish Council by the virtue of this Council providing half of its trustees. In addition to the 99 year lease for the use of the Centre on an annual rent of £1, the charity also received £24,000 in financial support from the Parish Council in 2023 (2022 : £NIL)

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 – Continued

Risk Management

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating the business plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified and establish systems to mitigate those risks. They are satisfied that systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

1. Financial

The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

2. Other

The trustees have carried out a comprehensive risk assessment and have instigated measures to minimise the effect of any potential setbacks through a combination of insurance, staff training and other practices.

Objectives and Activities

The objectives set out in the charity's trust deed are as follows:-

To promote for the benefit of the inhabitants of the Parish of Grassmoor, Hasland and Winsick (the area of benefit) without distinction of sex, sexual orientation, race or political, religious or other options by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, relieve poverty and to provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre and to maintain and manage to same, whether alone or in co-operation with any local authority or any person or body in furtherance of these objects.

Achievements and Performance

The board of trustees acknowledge that the economic climate has had an impact on many areas of the charity's activities. The coming year will hopefully see the Centre returning to full use where new projects can be considered and old ones looked at again within funding restrictions.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 – Continued

Contributions from Volunteers

The Committee remain grateful to a small team of volunteers who provide assistance with staffing at the Centre. It has not been possible to place a figure on the value of such activities in preparing these accounts.

Relationship with other groups, charities and individuals

The Trustees are keen to network with other groups and be part of partnership teams to extend the activities at the Centre wherever possible. Links with all user groups are actively encouraged.

Transactions and Financial position

The Trustees consider the financial performance by the charity during another difficult year has been satisfactory in the circumstances. However a review of costs and expenditure is required.

Policies on reserves, investment policies and investment performance

The Trustees still resolve to establish reserves to provide for future activities. They also have discretion to make investments. The policy on reserves provides for funds to be retained to provide a buffer against unforeseen eventualities and to secure the viability of the Centre.

Effectiveness of fundraising policies

The charity depends in part on grant aid from the donors identified in the accounts, whose support is valued. Incidental fundraising activities have been carried out by and with user groups, the amounts received are as detailed in the notes to the accounts.

Legal status

The charity is an unincorporated charity governed by a Trust Deed dated 9th June 1999. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than a requirement that land held in excess of operational requirements should be sold or let.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2023 - Continued

Plans for future periods

To maintain current regular income, maximise occasional use of the Centre and apply for funding where appropriate to bring in additional funds.

Trustees responsibilities in relation to the financial statements

Law application to charities in England & Wales requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the Board of Trustees should follow best practice and:

- Select suitable accounting policies and then 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 the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on

P. Hemsley P J Hemsley

INDEPENDENT EXAMINERS REPORT

Independent Examiner's report to the Trustees of GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE.

I report on the Accounts of the Charity for the year ended 31st March 2023 which are set out on pages 7 to 15.

Respective responsibilities of trustees and 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 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 (3)(a) of the 1993 Act);
- to follow procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- 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 Commissioners. 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 the seeking of explanations 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 accounting records in accordance with s41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have 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.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
S42 5ED

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
	Notes	2023	2023	2023	2022
Incoming resources					
Operating activities in furtherance of the Charity's objectives	2	18,862	25,299	44,161	27,757
		=====	=====	=====	=====
Resources expended					
Costs of activities in furtherance of the Charity's objectives		4,278	20,536	24,814	24,672
Management and administration of the charity		36,354	18,377	54,731	33,204
		-----	-----	-----	-----
Total Resources expended		40,632	38,913	79,545	57,876
		=====	=====	=====	=====
Net Incoming / (Outgoing)					
Resources before Transfers		(21,770)	(13,614)	(35,384)	(30,119)
Total funds brought forward		(82,400)	679,501	597,101	627,220
		-----	-----	-----	-----
Total funds carried forward		(104,170)	665,887	561,717	597,101
		=====	=====	=====	=====
Resources used for net acquisitions of Fixed assets for charity		-	-	-	525
		=====	=====	=====	=====

The statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

BALANCE SHEET AS AT 31ST MARCH 2023

	Note	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		550,145		569,427
Current Assets					
Debtors	8	3,480		3,801	
Cash at Bank and in Hand		11,351		24,546	
		-----		-----	
		14,831		28,347	
Creditors: Amounts falling due within one year	9	(3,259)		(673)	
		-----		-----	
Net Current Assets			11,572		27,674
			-----		-----
Net Assets			561,717		597,101
			=====		=====
Capital and Reserves					
Unrestricted funds			(104,170)		(82,400)
Restricted funds			665,887		679,501
			-----		-----
Total Funds			561,717		597,101
			=====		=====

The financial statements were approved by the Board of the Trustees on

.....*P. Hemsley*..... P J Hemsley

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

1. Accounting policies

Accounts preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 1993 and with applicable accounting standards as modified by the Statement of Recommended Practice for Accounting and Reporting by charities issued in March 2005 adapted to meet the needs of unincorporated organisations.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The Charity is partially dependent on continuing grant aid and as a consequence use of the going concern basis of accounts preparation is also dependent upon grant aid continuing.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are included in the SOFA in the year in which they are received and allocated to the necessary funds accordingly.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

The costs and activities in furtherance of the Charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with charitable and statutory requirements.

The Charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended on the basis of estimates made by the Trustees. Administration expenditure includes all expenditure not directly related to direct charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative and the Trustees have applied what they consider to be reasonable judgements in apportioning such costs.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 – Continued

Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

As annual review of the likelihood of asset impairment is undertaken.

Leasehold property improvements	- 2% straight line over 50 years
Equipment	- reducing balance 15%

Capital Grants

Grants of a capital nature given the specific purposes and fully utilised in the furtherance of the objects of the Charity should be credited to the fixed assets funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants, this is a departure from the Statement of Standard Accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales.

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds Structure Policy

The Charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the Charity for particular purposes and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 – Continued

2. Operating Activities in furtherance of Charities Objects

	Unrestricted Funds		Restricted Funds	
	2023	2023	2023	2022
	£	£	£	£
Lettings Income		-		11,360
Parish Council Grant	-	24,000	24,000	-
Other Funding and Income	18,862	1,299	20,161	16,397
	-----	-----	-----	-----
	18,862	25,299	44,161	27,757
	=====	=====	=====	=====

3. Incoming Resources before

	2023	2022
	£	£
This is stated after crediting and after charging:		
Depreciation of owned fixed assets	19,282	19,614
	=====	=====

No funds belonging to the charity have been used for the purchase of insurance to protect the Charity from loss arising from the neglect or defaults of its Trustees or to indemnify its Trustees against the consequences of any neglect or default on their part.

4. Donated facilities and other intangible Income

The Charity benefits from the services of its Secretary at no cost to itself. Assistance is also received from the Parish Council who let the Community Centre on a 99 year lease to the Charity for an annual rent of £1.

It has not proved possible to place a value upon any of these intangible contributions to the Charity in preparing these accounts.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 – Continued

5. Staff Costs and Emoluments

	2023	2022
	£	£
Gross Salaries and Wages	34,820	22,036
	=====	=====

6. Average number of employees

	2023	2022
Engaged on charitable activities	3	3
Engaged on management and administration	2	2
	---	---
	5	5
	==	==

There were no fees or other remuneration payable to Trustees.

There were no employees with emoluments in excess of £24,000 per annum.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 – Continued

7. Tangible functional Fixed Assets

	Leasehold Premises £	Office Equipment £	Centre Equipment £	Total £
Cost or Valuation				
At 1st April 2022	870,172	11,133	49,527	930,832
Additions	-	-	-	-
	-----	-----	-----	-----
At 31st March 2023	870,172	11,133	49,527	930,832
	=====	=====	=====	=====
Depreciation				
At 1st April 2022	313,270	8,986	39,149	361,405
Charge for the year	17,404	322	1,556	19,282
	-----	-----	-----	-----
At 31st March 2023	330,674	9,308	40,705	380,687
	=====	=====	=====	=====
Net Book Value				
At 31st March 2023	539,498	1,825	8,822	550,145
	=====	=====	=====	=====
At 31st March 2022	556,902	2,147	10,378	569,427
	=====	=====	=====	=====

All assets are used for charitable purposes.

Certain assets were acquired with grant aid and there are restrictions upon the matter in which the assets can be dealt with imposed by the grant making authorities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023 – Continued

8. Debtors	2023	2022
	£	£
Trade Debtors	3,480	3,801
	=====	=====
9. Creditors: amounts falling due within one year	2023	2022
	£	£
Accrued Expenses	1,973	673
Other Creditors – Group Funding held	1,286	-
	-----	-----
	3,259	673
	=====	=====
10. Funds for Fixed Assets	2023	2022
	£	£
Brought forward	545,047	564,661
Depreciation	(19,282)	(19,614)
	-----	-----
Carried forward	525,765	545,047
	=====	=====

11. Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets after the satisfaction of all debts and liabilities the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

**GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31ST MARCH 2023**

Outgoing resources	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Costs of activities in furtherance of the Charity's objectives				
Costs of ancillary activities	1,829	1,254	3,083	2,189
Marketing & Professional Fees	2,449	-	2,449	2,869
Depreciation	-	19,282	19,282	19,614
	-----	-----	-----	-----
	4,278	20,536	24,814	24,672
	=====	=====	=====	=====
 Management and Administration of the Charity				
Employee Costs:				
Wages and Salaries	16,443	18,000	34,443	22,036
Staff Pension	-	377	377	59
Staff Training	240	-	240	-
	-----	-----	-----	-----
	16,683	18,377	35,060	22,095
	=====	=====	=====	=====
 Premises Costs:				
Rates, Water, Insurance & Licences	3,512	-	3,512	1,496
Light and Heat	9,866	-	9,866	5,531
Repairs and Maintenance	3,848	-	3,848	2,826
	-----	-----	-----	-----
	17,226	-	17,226	9,853
	=====	=====	=====	=====
 General Administration Expenses				
Telephone and Internet	1,001	-	1,001	910
Printing, Stationery and Administration	1,444	-	1,444	346
	-----	-----	-----	-----
	2,445	-	2,445	1,256
	=====	=====	=====	=====
 Management Costs	 36,354	 18,377	 54,731	 33,204
	=====	=====	=====	=====
 Total Expenditure per SOFA	 40,632	 38,913	 79,545	 57,876
	=====	=====	=====	=====

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

England & Wales - Charity number 1077100

Accounts

**GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022**

GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2022

Charity Number : 1077100

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GRASSMOOR COMMUNITY CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report and financial statements for the year ended 31st March 2022.

Reference and Administrative Details

Charity Name: Grassmoor Community Centre Management Committee

Charity Registration Number: 1077100

Registered Office and Operational address

Grassmoor Community Centre
New Street
Grassmoor
S42 5EL

Trustees

P J Hemsley - Chair
L Hartshorne - Vice Chair
S Hinds
P Green
D Jones
L Lee
J Wood
A Mallender

Secretary

R Ackrill

Independent Examiner

J S Marriott & Co
Accountants
214 North Wingfield Road
Grassmoor
Chesterfield
S42 5ED

Bankers

National Westminster Bank plc.
19 Dale Road, Matlock, Derbyshire, S41 0ES

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022 - Continued

Structure, Government and Management

Governing Document

The charity is governed by a trust deed in which its objects are as set out below.

There are no specific restrictions in the charity's activities imposed by its trust deed.

Appointment of trustees

The trust deed provides for the appointment of trustees as follows:

The chairperson of Grassmoor, Hasland and Winsick Parish Council is an ex-officio Trustee;

The Parish Council is entitled to nominate three Trustees;

Four more Trustees can be co-opted.

The majority of co-opted Trustees have been recruited from the Centre's various user groups.

Trustee induction and training

New trustees are briefed on their legal obligations under the charity law.

Organisation

The Trustees meet regularly to discuss and plan objectives and implementation thereof. Matters of direct concern are raised with the affected user groups. Decisions are made by the Management Committee and implemented by the Honorary Secretary and the Centre Co-ordinators.

Related Parties

The charity benefits from being related to the Grassmoor, Hasland and Winsick Parish Council by the virtue of this Council providing half of its trustees. In addition to the 99 year lease for the use of the Centre on an annual rent of £1, the charity also received £NIL in financial support from the Parish Council in 2022 (2021 : £8,000)

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022 – Continued

Risk Management

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating the business plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified and establish systems to mitigate those risks. They are satisfied that systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

1. Financial

The charity is open to the usual financial risks of any organisation and the charity has introduced controls to minimise these risks, such as two signatures being required for payments from the bank account. In addition the accounts are regularly explained to members of the charity and are open for member's inspection at any time.

2. Other

The trustees have carried out a comprehensive risk assessment and have instigated measures to minimise the effect of any potential setbacks through a combination of insurance, staff training and other practices.

Objectives and Activities

The objectives set out in the charity's trust deed are as follows:-

To promote for the benefit of the inhabitants of the Parish of Grassmoor, Hasland and Winsick (the area of benefit) without distinction of sex, sexual orientation, race or political, religious or other options by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, relieve poverty and to provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said inhabitants.

To establish or secure the establishment of a Community Centre and to maintain and manage to same, whether alone or in co-operation with any local authority or any person or body in furtherance of these objects.

Achievements and Performance

The board of trustees acknowledge a very difficult year with Covid 19 lock down affecting all areas of the chaity's activities. The coming year will hopefully see the Centre returning to full use where new projects can be considered and old ones looked at again within funding restrictions which will continue to affect the Centre.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022 – Continued

Contributions from Volunteers

The Committee remain grateful to a small team of volunteers who provide assistance with staffing the Centre. It has not been possible to place a figure on the value of such activities in preparing these accounts.

Relationship with other groups, charities and individuals

The Trustees are keen to network with other groups and be part of partnership teams to extend the activities at the Centre wherever possible. Links with all user groups are actively encouraged.

Transactions and Financial position

The Trustees consider the financial performance by the charity during another difficult year has been satisfactory. A review of overheads has been carried out and cost reductions undertaken which should benefit the charity in the future.

Policies on reserves, investment policies and investment performance

The Trustees still resolve to establish reserves to provide for future activities. They also have discretion to make investments. The policy on reserves provides for funds to be retained to provide a buffer against unforeseen eventualities and to secure the viability of the Centre.

Effectiveness of fundraising policies

The charity depends in part on grant aid from the donors identified in the accounts, whose support is valued. Incidental fundraising activities have been carried out by and with user groups, the amounts received are as detailed in the notes to the accounts.

Legal status

The charity is an unincorporated charity governed by a Trust Deed dated 9th June 1999. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than a requirement that land held in excess of operational requirements should be sold or let.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2022 - Continued

Plans for future periods

To maintain current regular income, maximise occasional use of the Centre and apply for funding where appropriate to bring in additional funds.

Trustees responsibilities in relation to the financial statements

Law application to charities in England & Wales requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the Board of Trustees should follow best practice and:

- Select suitable accounting policies and then 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 the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on

.....*P. Hemsley*..... P J Hemsley

20/07/2022

INDEPENDENT EXAMINERS REPORT

Independent Examiner's report to the Trustees of GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE.

I report on the Accounts of the Charity for the year ended 31st March 2022 which are set out on pages 7 to 15.

Respective responsibilities of trustees and 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 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 (3)(a) of the 1993 Act);
- to follow procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- 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 Commissioners. 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 the seeking of explanations 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 accounting records in accordance with s41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have 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.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
S42 5ED

19/07/2022

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £ 2022	Restricted Funds £ 2022	Total Funds £ 2022	Total Funds £ 2021
Incoming resources					
Operating activities in furtherance of the Charity's objectives	2	11,360	16,397	27,757	32,433
		=====	=====	=====	=====
Resources expended					
Costs of activities in furtherance of the Charity's objectives		5,058	19,614	24,672	22,947
Management and administration of the charity		27,616	5,588	33,204	26,046
		-----	-----	-----	-----
Total Resources expended		32,674	25,202	57,876	48,993
		=====	=====	=====	=====
Net Incoming / (Outgoing)					
Resources before Transfers		(21,314)	(8,805)	(30,119)	(16,560)
Total funds brought forward		(61,086)	688,306	627,220	643,780
		-----	-----	-----	-----
Total funds carried forward		(82,400)	679,501	597,101	627,220
		=====	=====	=====	=====
Resources used for net acquisitions of Fixed assets for charity					
		525	-	525	-
		=====	=====	=====	=====

The statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

BALANCE SHEET AS AT 31ST MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		569,427		588,516
Current Assets					
Debtors	8	3,801		3,684	
Cash at Bank and in Hand		24,546		36,252	
		-----		-----	
		28,347		39,936	
Creditors: Amounts falling due within one year	9	(673)		(1,232)	
		-----		-----	
Net Current Assets			27,674		38,704
			-----		-----
Net Assets			597,101		627,220
			=====		=====
 Capital and Reserves					
Unrestricted funds			(82,400)		(61,086)
Restricted funds			679,501		688,306
			-----		-----
Total Funds			597,101		627,220
			=====		=====

The financial statements were approved by the Board of the Trustees on

P. Hemsley.....P J Hemsley

20/07/2022

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

1. Accounting policies

Accounts preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 1993 and with applicable accounting standards as modified by the Statement of Recommended Practice for Accounting and Reporting by charities issued in March 2005 adapted to meet the needs of unincorporated organisations.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The Charity is partially dependent on continuing grant aid and as a consequence use of the going concern basis of accounts preparation is also dependent upon grant aid continuing.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are included in the SOFA in the year in which they are received and allocated to the necessary funds accordingly.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

The costs and activities in furtherance of the Charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with charitable and statutory requirements.

The Charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended on the basis of estimates made by the Trustees. Administration expenditure includes all expenditure not directly related to direct charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative and the Trustees have applied what they consider to be reasonable judgements in apportioning such costs.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022 – Continued

Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

As annual review of the likelihood of asset impairment is undertaken.

Leasehold property improvements	- 2% straight line over 50 years
Equipment	- reducing balance 15%

Capital Grants

Grants of a capital nature given the specific purposes and fully utilised in the furtherance of the objects of the Charity should be credited to the fixed assets funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants, this is a departure from the Statement of Standard Accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales.

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds Structure Policy

The Charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the Charity for particular purposes and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022 – Continued

2. Operating Activities in furtherance of Charities Objects

	Unrestricted Funds		Restricted Funds	
	2022	2022	2022	2021
	£	£	£	£
	-----	-----	-----	-----
Lettings Income	11,360	-	11,360	3,830
Parish Council Grant	-	-	-	8,000
Other Funding and Income	-	16,397	16,397	20,603
	-----	-----	-----	-----
	11,360	16,397	27,757	32,433
	=====	=====	=====	=====

3. Incoming Resources before

	2022	2021
	£	£
This is stated after crediting and after charging:		
Depreciation of owned fixed assets	19,614	19,911
	=====	=====

No funds belonging to the charity have been used for the purchase of insurance to protect the Charity from loss arising from the neglect or defaults of its Trustees or to indemnify its Trustees against the consequences of any neglect or default on their part.

4. Donated facilities and other intangible Income

The Charity benefits from the services of its Secretary at no cost to itself. Assistance is also received from the Parish Council who let the Community Centre on a 99 year lease to the Charity for an annual rent of £1.

It has not proved possible to place a value upon any of these intangible contributions to the Charity in preparing these accounts.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022 – Continued

5. Staff Costs and Emoluments

	2022	2021
	£	£
Gross Salaries and Wages	22,036	17,422
	=====	=====

6. Average number of employees

	2022	2021
Engaged on charitable activities	2	3
Engaged on management and administration	2	2
	---	---
	4	5
	==	==

There were no fees or other remuneration payable to Trustees.

There were no employees with emoluments in excess of £12,000 per annum.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022 – Continued

7. Tangible functional Fixed Assets

	Leasehold Premises £	Office Equipment £	Centre Equipment £	Total £
Cost or Valuation				
At 1st April 2021	870,172	10,608	49,527	930,307
Additions	-	525	-	525
	-----	-----	-----	-----
At 31st March 2022	870,172	11,133	49,527	930,832
	=====	=====	=====	=====
Depreciation				
At 1st April 2021	295,866	8,607	37,318	341,791
Charge for the year	17,404	379	1,831	19,614
	-----	-----	-----	-----
At 31st March 2022	313,270	8,986	39,149	361,405
	=====	=====	=====	=====
Net Book Value				
At 31st March 2022	556,902	2,147	10,378	569,427
	=====	=====	=====	=====
At 31st March 2021	574,306	2,001	12,209	588,516
	=====	=====	=====	=====

All assets are used for charitable purposes.

Certain assets were acquired with grant aid and there are restrictions upon the matter in which the assets can be dealt with imposed by the grant making authorities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022 – Continued

8. Debtors

	2022	2021
	£	£
Trade Debtors	3,801	2,934
Prepayments	-	750
	-----	-----
	3,801	3,684
	=====	=====

9. Creditors: amounts falling due within one year

	2022	2021
	£	£
PAYE and NI	-	705
Accrued Expenses	673	527
	-----	-----
	673	1,232
	=====	=====

10. Funds for Fixed Assets

	2022	2021
	£	£
Brought forward	564,661	584,572
Depreciation	(19,614)	(19,911)
	-----	-----
Carried forward	545,047	564,661
	=====	=====

11. Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets after the satisfaction of all debts and liabilities the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

England & Wales - Charity number 1077100

Accounts

**GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021**

GRASSMOOR COMMUNITY CENTRE
MANAGEMENT COMMITTEE

TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2021

Charity Number : 1077100

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GRASSMOOR COMMUNITY CENTRE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report and financial statements for the year ended 31st March 2021.

Reference and Administrative Details

Charity Name: Grassmoor Community Centre Management Committee

Charity Registration Number: 1077100

Registered Office and Operational address

Grassmoor Community Centre
New Street
Grassmoor
S42 5EL

Trustees

P J Hemsley - Chair
L Hartshorne - Vice Chair
S Hinds
P Green
D Jones
L Lee
J Wood
L Thomas

Secretary

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GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021 - Continued

Structure, Government and Management

Governing Document

The charity is governed by a trust deed in which its objects are as set out below.

There are no specific restrictions in the charity's activities imposed by its trust deed.

Appointment of trustees

The trust deed provides for the appointment of trustees as follows:

The chairperson of Grassmoor, Hasland and Winsick Parish Council is an ex-officio Trustee;

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The majority of co-opted Trustees have been recruited from the Centre's various user groups.

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New trustees are briefed on their legal obligations under the charity law.

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The Trustees meet regularly to discuss and plan objectives and implementation thereof. Matters of direct concern are raised with the affected user groups. Decisions are made by the Management Committee and implemented by the Honorary Secretary and the Centre Co-ordinators.

Related Parties

The charity benefits from being related to the Grassmoor, Hasland and Winsick Parish Council by the virtue of this Council providing half of its trustees. In addition to the 99 year lease for the use of the Centre on an annual rent of £1, the charity also received £8,000 in financial support from the Parish Council in 2021 (2020 : £24,000)

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021 – Continued

Risk Management

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating the business plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified and establish systems to mitigate those risks. They are satisfied that systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

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**GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021 – Continued**

Contributions from Volunteers

The Committee remain grateful to a small team of volunteers who provide assistance with staffing the Centre. It has not been possible to place a figure on the value of such activities in preparing these accounts.

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The charity is an unincorporated charity governed by a Trust Deed dated 9th June 1999. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than a requirement that land held in excess of operational requirements should be sold or let.

**GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021 - Continued**

Plans for future periods

To maintain current regular income, maximise occasional use of the Centre and apply for funding where appropriate to bring in additional funds.

Trustees responsibilities in relation to the financial statements

Law application to charities in England & Wales requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the financial year. In preparing those financial statements giving a true and fair view, the Board of Trustees should follow best practice and:

- Select suitable accounting policies and then 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 the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of Trustees on *27th September 2021*

P. Hemsley P J Hemsley

INDEPENDENT EXAMINERS REPORT

Independent Examiner's report to the Trustees of GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE.

I report on the Accounts of the Charity for the year ended 31st March 2021 which are set out on pages 7 to 15.

Respective responsibilities of trustees and 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 43(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 (3)(a) of the 1993 Act);
- to follow procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- 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 Commissioners. 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 the seeking of explanations 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 accounting records in accordance with s41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have 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.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
S42 5ED

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

		Unrestricted Funds £ 2021	Restricted Funds £ 2021	Total Funds £ 2021	Total Funds £ 2020
Incoming resources					
Operating activities in furtherance of the Charity's objectives	2	24,433	8,000	32,433	61,770
		=====	=====	=====	=====
Resources expended					
Costs of activities in furtherance of the Charity's objectives		3,036	19,911	22,947	28,585
Management and administration of the charity		20,239	5,807	26,046	51,415
		-----	-----	-----	-----
Total Resources expended		23,275	25,718	48,993	80,000
		=====	=====	=====	=====
Net Incoming / (Outgoing)					
Resources before Transfers	3	1,158	(17,718)	(16,560)	(18,230)
Total funds brought forward		(62,244)	706,024	643,780	662,010
		-----	-----	-----	-----
Total funds carried forward		(61,086)	688,306	627,220	643,780
		=====	=====	=====	=====
Resources used for net acquisitions of Fixed assets for charity		-	-	-	5,122
		=====	=====	=====	=====

The statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

BALANCE SHEET AS AT 31ST MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	7		588,516		608,427
Current Assets					
Stock			-		800
Debtors	8		3,684		5,154
Cash at Bank and in Hand			36,252		31,188
			-----		-----
			39,936		37,142
Creditors: Amounts falling due within one year					
	9		(1,232)		(1,789)
			-----		-----
Net Current Assets			38,704		35,353
			-----		-----
Net Assets			627,220		643,780
			=====		=====
Capital and Reserves					
Unrestricted funds			(61,086)		(62,244)
Restricted funds			688,306		706,024
			-----		-----
Total Funds			627,220		643,780
			=====		=====

The financial statements were approved by the Board of the Trustees on 27th September 2021

.....P. Hemsley.....P J Hemsley

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

1. Accounting policies

Accounts preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 1993 and with applicable accounting standards as modified by the Statement of Recommended Practice for Accounting and Reporting by charities issued in March 2005 adapted to meet the needs of unincorporated organisations.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

The Charity is partially dependent on continuing grant aid and as a consequence use of the going concern basis of accounts preparation is also dependent upon grant aid continuing.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants are included in the SOFA in the year in which they are received and allocated to the necessary funds accordingly.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

The costs and activities in furtherance of the Charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities.

Management and administration costs represent expenditure incurred in the management of the Charity's assets, organisational administration and compliance with charitable and statutory requirements.

The Charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between types of resources expended on the basis of estimates made by the Trustees. Administration expenditure includes all expenditure not directly related to direct charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative and the Trustees have applied what they consider to be reasonable judgements in apportioning such costs.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021 – Continued

Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

As annual review of the likelihood of asset impairment is undertaken.

Leasehold property improvements	- 2% straight line over 50 years
Equipment	- reducing balance 15%

Capital Grants

Grants of a capital nature given the specific purposes and fully utilised in the furtherance of the objects of the Charity should be credited to the fixed assets funds after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the cost of acquisition or subsequent revaluation.

The related assets are subject to restrictions by the grant making organisation on their use and disposal and these restrictions are noted in the fixed asset section of these accounts. The fixed asset fund so created is treated as a restricted fund.

Insofar as this policy relates to Government grants, this is a departure from the Statement of Standard Accounting Practice Number 4 in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales.

Taxation

As a registered charity the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation and is therefore included in the relevant costs in the Statement of Financial Activities.

Funds Structure Policy

The Charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the Charity for particular purposes and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021 – Continued

2. Operating Activities in furtherance of Charities Objects

	Unrestricted Funds		Restricted Funds	
	2021	2021	2021	2020
	£	£	£	£
Lettings Income	3,830	-	3,830	27,351
Catering Income	-	-	-	6,824
Parish Council Grant	-	8,000	8,000	24,000
Other Funding and Income	20,603	-	20,603	3,595
	-----	-----	-----	-----
	24,433	8,000	32,433	61,770
	=====	=====	=====	=====

3. Incoming Resources before

	2021	2020
	£	£
This is stated after crediting and after charging:		
Depreciation of owned fixed assets	19,911	20,353
	=====	=====

No funds belonging to the charity have been used for the purchase of insurance to protect the Charity from loss arising from the neglect or defaults of its Trustees or to indemnify its Trustees against the consequences of any neglect or default on their part.

4. Donated facilities and other intangible Income

The Charity benefits from the services of its Secretary at no cost to itself. Assistance is also received from the Parish Council who let the Community Centre on a 99 year lease to the Charity for an annual rent of £1.

It has not proved possible to place a value upon any of these intangible contributions to the Charity in preparing these accounts.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021 – Continued

5. Staff Costs and Emoluments

	2021	2020
	£	£
Gross Salaries and Wages	17,422	37,698
	=====	=====

6. Average number of employees

	2021	2020
Engaged on charitable activities	2	3
Engaged on management and administration	2	2
	---	---
	4	5
	==	==

There were no fees or other remuneration payable to Trustees.

There were no employees with emoluments in excess of £12,000 per annum.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021 – Continued

7. Tangible functional Fixed Assets

	Leasehold Premises £	Office Equipment £	Centre Equipment £	Total £
Cost or Valuation				
At 1st April 2020	870,172	10,608	49,527	930,307
Additions	-	-	-	-
	-----	-----	-----	-----
At 31st March 2021	870,172	10,608	49,527	930,307
	=====	=====	=====	=====
Depreciation				
At 1st April 2020	278,462	8,254	35,164	321,880
Charge for the year	17,404	353	2,154	19,911
	-----	-----	-----	-----
At 31st March 2021	295,866	8,607	37,318	341,791
	=====	=====	=====	=====
Net Book Value				
At 31st March 2021	574,306	2,001	12,209	588,516
	=====	=====	=====	=====
At 31st March 2020	591,710	2,354	14,363	608,427
	=====	=====	=====	=====

All assets are used for charitable purposes.

Certain assets were acquired with grant aid and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities.

GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021 – Continued

8. Debtors	2021	2020
	£	£
Trade Debtors	2,934	4,154
Prepayments	750	1,000
	-----	-----
	3,684	5,154
	=====	=====
9. Creditors: amounts falling due within one year	2021	2020
	£	£
PAYE and NI	705	714
Accrued Expenses	527	1,075
	-----	-----
	1,232	1,789
	=====	=====
10. Funds for Fixed Assets	2021	2020
	£	£
Brought forward	584,572	604,925
Depreciation	(19,911)	(20,353)
	-----	-----
Carried forward	564,661	584,572
	=====	=====

11. Winding up or dissolution of the Charity

If upon winding up or dissolution of the Charity there remain any assets after the satisfaction of all debts and liabilities the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the Charity.

**GRASSMOOR COMMUNITY CENTRE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31ST MARCH 2021**

Outgoing resources	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
Costs of activities in furtherance of the Charity's objectives				
Costs of ancillary trading (including Stock written off)	3,036	-	3,036	6,696
Entertainment and Other Activities	-	-	-	1,536
Depreciation	-	19,911	19,911	20,353
	-----	-----	-----	-----
	3,036	19,911	22,947	28,585
	=====	=====	=====	=====
 Management and Administration of the Charity				
Employee Costs:				
Wages and Salaries	11,615	5,807	17,422	37,567
Staff Pension	101	-	101	131
	-----	-----	-----	-----
	11,716	5,807	17,523	37,698
	=====	=====	=====	=====
Premises Costs:				
Rates, Water and Insurance	1,822	-	1,822	3,402
Light and Heat	4,321	-	4,321	7,300
Repairs and Maintenance	1,428	-	1,428	1,447
	-----	-----	-----	-----
	7,571	-	7,571	12,149
	=====	=====	=====	=====
General Administration Expenses				
Telephone and Internet	806	-	806	1,089
Printing, Stationery and Administration	146	-	146	479
	-----	-----	-----	-----
	952	-	952	1,568
	=====	=====	=====	=====
 Management Costs	 20,239	 5,807	 26,046	 51,415
	=====	=====	=====	=====
 Total Expenditure per SOFA	 23,275	 25,718	 48,993	 80,000
	=====	=====	=====	=====