

GRASSMOOR COMMUNITY CENTRE  
MANAGEMENT COMMITTEE

TRUSTEES REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2023

GRASSMOOR COMMUNITY CENTRE  
MANAGEMENT COMMITTEE

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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 Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
	Notes				
<b>Incoming resources</b>					
Operating activities in furtherance of the Charity's objectives	2	18,862	25,299	44,161	27,757
		=====	=====	=====	=====
<b>Resources expended</b>					
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
		-----	-----	-----	-----
<b>Total Resources expended</b>		<b>40,632</b>	<b>38,913</b>	<b>79,545</b>	<b>57,876</b>
		=====	=====	=====	=====
<b>Net Incoming / (Outgoing)</b>					
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
		=====	=====	=====	=====
<b>Resources used for net acquisitions of</b>					
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	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	7		550,145		569,427
<b>Current Assets</b>					
Debtors	8	3,480		3,801	
Cash at Bank and in Hand		11,351		24,546	
		-----		-----	
		14,831		28,347	
<b>Creditors: Amounts falling due within one year</b>	9	(3,259)		(673)	
		-----		-----	
<b>Net Current Assets</b>			11,572		27,674
			-----		-----
<b>Net Assets</b>			561,717		597,101
			=====		=====
<b>Capital and Reserves</b>					
Unrestricted funds			(104,170)		(82,400)
Restricted funds			665,887		679,501
			-----		-----
<b>Total Funds</b>			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	Total	Total
	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 £
<b>Cost or Valuation</b>				
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
	=====	=====	=====	=====
<b>Depreciation</b>				
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
	=====	=====	=====	=====
<b>Net Book Value</b>				
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 £
<b>Costs of activities in furtherance of the Charity's objectives</b>				
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
	=====	=====	=====	=====
 <b>Management and Administration of the Charity</b>				
<b>Employee Costs:</b>				
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
	=====	=====	=====	=====
 <b>Premises Costs:</b>				
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
	=====	=====	=====	=====
 <b>General Administration Expenses</b>				
Telephone and Internet	1,001	-	1,001	910
Printing, Stationery and Administration	1,444	-	1,444	346
	-----	-----	-----	-----
	2,445	-	2,445	1,256
	=====	=====	=====	=====
 <b>Management Costs</b>	36,354	18,377	54,731	33,204
	=====	=====	=====	=====
 <b>Total Expenditure per SOFA</b>	40,632	38,913	79,545	57,876
	=====	=====	=====	=====