THE GROCOTT CENTRE LIMITED

England & Wales · Charity number 1125439

Details

Status	Registered
Legal form	Charitable company
Company number	06601430
Registered	2008-08-08
Register	View on the Charity Commission register

Contact

Address	The Grocott Centre Ltd Blurton Community Hub Ingestre Square Stoke on Trent Staffordshire ST3 3JT
Phone	01782324715
Email	office@thegrocottcentre.co.uk
Website	www.thegrocottcentre.co.uk

Activities

Objects: 3.1 TO PROMOTE THE WELFARE, WELL BEING AND SOCIAL INCLUSION OF VULNERABLE GROUPS WHO ARE SOCIALLY DISADVANTAGED ARISING AS A RESULT OF; PHYSICAL AND / OR LEARNING DISABILITY, MENTAL HEALTH NEEDS, OLDER AGE, ILLNESS AND, ALLIED CONDITIONS.3.2 TO PROVIDE; CAUSE TO BE PROVIDED OR ASSIST IN PROVIDING FACILITIES:-3.2.1 FOR THE ESTABLISHMENT OF SPECIAL DAY AND RESIDENTIAL CENTRES FOR THE TREATMENT, EDUCATION AND TRAINING OF PERSONS FROM VULNERABLE GROUPS (AS PER OUR OBJECTS).3.2.2 FOR THE VOCATIONAL TRAINING OF SUITABLE CASES UNDER THE PROVISION OF THE DISABLED PERSONS (EMPLOYMENT) ACT 1944 AND IN CONJUNCTION WITH TRAINING CENTRES, SCHOOLS AND COLLEGES.3.2.3 TO INVITE THE ACTIVE CO-OPERATION OF MEMBERS OF THE MEDICAL PROFESSION, ANCILLARY MEDICAL SERVICES, TEACHING PROFESSIONS, GOVERNMENT DEPARTMENTS, LOCAL AUTHORITIES, UNIVERSITIES, EDUCATION INSTITUTIONS, HOSPITAL TRAINING INSTITUTIONS AND COLLEGES, RESEARCH FOUNDATIONS AND DISABLED WELFARE ORGANISATIONS AND ALL OR ANY OTHER BODIES OR INDIVIDUALS CONSIDERED APPROPRIATE IN THE FULFILMENT OF THE OBJECTS OF THE ORGANISATION.3.2.4 FOR THE GENERAL SOCIAL WELFARE FOR ALL SUCH PERSONS AND FOR THE MAKING OF CONTRACTS WITH, ADVISING AND ASSISTING PARENTS AND THOSE CARING FOR THEM.3.2.5 FOR THE TAKING OF ALL MEASURES TO ASSIST THOSE FROM VULNERABLE GROUPS (AS PER OUR OBJECTS) TO TAKE THEIR NORMAL PLACE IN THE COMMUNITY AND TO HELP AS FAR AS IS POSSIBLE TO BECOME, PHYSICALLY AND SOCIALLY INDEPENDENT.3.3 TO PRINT OR CAUSE TO BE PRINTED AND PUBLISHED, LEAFLETS, PAMPHLETS, ARTICLES, PERIODICALS AND BOOKS RELATING TO THE OBJECTS OF THE ASSOCIATION.3.4 TO WATCH AND ASSIST IN THE PROMOTION OF LEGISLATION BOTH LOCAL AND NATIONAL, AFFECTING THE GENERAL INTERESTS OF PEOPLE FROM VULNERABLE GROUPS (AS PER OUR OBJECTS

Activities: The provision of a day care centre and care for those service users that attend the centre suffering from Cerebral Palsy and other disabilities. From 2009, the centre now also provides domiciliary care for its members. The centre's activities are aimed at young adults from North Staffordshire and adjoining areas.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** NORTH STAFFORDSHIRE
- Cheshire East
- Cheshire West & Chester
- Staffordshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£202,573	£229,499	-	-
2024-03-31	£82,698	£153,883	-	-
2023-03-31	£93,727	£169,908	-	-
2022-03-31	£106,152	£105,756	-	-
2021-03-31	£96,526	£118,211	-	-

Trustees

Name	Role	Appointed
Debbie Campbell		2014-12-15
Mark Swistek		2019-11-25
Nigel Macdonald		2023-01-03

Linked charities

- THE GROCOTT CENTRE ENDOWED FUND (1125439-1)

THE GROCOTT CENTRE LIMITED

England & Wales - Charity number 1125439

Accounts

REGISTERED COMPANY NUMBER: 06601430 (England and Wales)
REGISTERED CHARITY NUMBER: 1125439

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2025

for

The Grocott Centre Limited

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Contents of the Financial Statements
for the Year Ended 31 March 2025

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The charity's principal activities are the provision of community-based day opportunities and services for adults with learning disabilities and additional needs. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

Services available to service users currently comprise day opportunities for any adults with learning disabilities, covering support with all aspects of independent living skills, personal development, enabling people to be active members of the community.

Principal activities, trading review and future developments
The charities principal activity is the provision of day opportunities for people with learning disabilities, and additional needs that attend the organisation's services. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

This year has seen a growth in referrals and attendances in recognition and as a result of the development of our new community-based model, we continue to embed and further grow our services responsively to create opportunities for the people that we support.

We have now completed the Community Asset Transfer of Blurton Community Hub to our organisation with a 25-year lease being executed on 23.01.25, we will now take this project forward and develop in line with the business plan and vision and values of the organisation.

In line with the above developments and our plans to review the organisation's structure, aims and objectives, and working name the trustees passed a resolution on 11.04.24 to dissolve the Grocott Centre Endowed Fund and close the linked charity, Charity Commission consent was sought, and they concurred with our decision. We will now further and complete the review of organisations structure, aims, objectives and business planning.

Public benefit
By carrying out our objectives and activities, the trustees consider that they have complied with the Charity Commission's public benefit guidance when exercising any powers and duties to which the guidance is relevant.

Fund raising
Our fund raising activities are targeted to specific projects and the level of fund raising is therefore dependent on the number and scale of projects planned.

FINANCIAL REVIEW
Results
There was a net loss on activities for the year of £26,926 compared to a loss of £71,185 for 2024. Total income increased by £119,875 to £202,573, due to various increases including an increase in daycare income of £45,897 and new sources income from rental income from room hire of £33,043. Total expenditure was £229,499, an increase of £75,616.
Overall bank and cash balances were £93,727, a decrease of £34,208 in the year.

Reserves policy
The events of recent years and the decision to invest in a community-based model have had an effect upon the reserves of the Charity and the trustees are aware that it will be imperative that we maintain income to ensure that we are able to have in reserves funding of at least one year to cover our expenses of £100K approximately. Our current reserves are in excess of this figure.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Once the lease was in place we were able to submit a new application to the Community Investment Fund, an application former Hub trustees has made was not able to be granted as no lease was in place, this application was successful and in April 2025 we received a grant of £27,636.12 requiring a further 10 per cent cash contribution from ourselves to carry out adaptions to the front reception improving the security of the building, and to re design the garden space making it more accessible and usable.

The former Trustees of Blurton Community Hub agreed to any remaining funds once all debts etc had been settled upon closure of that charity be donated to ourselves to further the work of the hub and the closing balance of £5,012.21 was received with grateful thanks and was utilised for the most part to contribute to the grant works as above.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees will be recruited by invitation from the Chair and CEO, based on the skills and expertise required on the board at that time. Each prospective trustee will be offered a trial period, during which appropriate checks will be carried out and a probationary period completed. Upon successful completion of these checks and probation, their appointment will be formally confirmed. The trustees are actively seeking to recruit to strengthen the board.

Induction and training of new trustees

All new trustees will be provided with a structured induction to ensure they understand their responsibilities and are well-equipped to contribute effectively to the board.

Trustees

The trustees remained in place during the course of the year except as noted on page 3.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06601430 (England and Wales)

Registered Charity number

1125439

Registered office

Cliveden Chambers
Cliveden Place
Longton
Stoke on Trent
Staffordshire
ST3 4JB

Trustees

Mrs D Campbell CEO
M Swistek
N MacDonald
C Eccles ceased being co-opted 17.8.25

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Paul Scriven FCCA
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Patron
The Rt Hon The Lord Stafford DL, FRAgS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 November 2025 and signed on its behalf by:

Debbie Campbell

Mrs D Campbell - Trustee

Independent Examiner's Report to the Trustees of The Grocott Centre Limited

Independent examiner's report to the trustees of The Grocott Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Scriven

Paul Scriven FCCA

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

20 November 2025

The Grocott Centre Limited

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	6,061	1,000	-	7,061	1,385
Charitable activities						
Catering income		42,152	-	-	42,152	17,172
Day care facilities		96,475	-	-	96,475	57,281
Training		11,711	-	-	11,711	-
Other trading activities	3	39,652	-	-	39,652	4,491
Investment income	4	1,052	-	-	1,052	1,769
Other income		4,470	-	-	4,470	600
Total		201,573	1,000	-	202,573	82,698
EXPENDITURE ON						
Raising funds		6,911	-	-	6,911	5,460
Charitable activities						
Catering income		52,354	-	-	52,354	15,396
Day care facilities		157,469	1,000	-	158,469	133,027
Training		11,765	-	-	11,765	-
Total		228,499	1,000	-	229,499	153,883
NET INCOME/(EXPENDITURE)		(26,926)	-	-	(26,926)	(71,185)
Transfers between funds	16	135,786	-	(135,786)	-	-
Net movement in funds		108,860	-	(135,786)	(26,926)	(71,185)
RECONCILIATION OF FUNDS						
Total funds brought forward		(6,939)	-	135,786	128,847	200,032
TOTAL FUNDS CARRIED FORWARD		101,921	-	-	101,921	128,847

The notes form part of these financial statements

The Grocott Centre Limited

Balance Sheet
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	10	255	769
Investments	11	1,085	1,139
		1,340	1,908
CURRENT ASSETS			
Debtors	12	19,869	7,320
Cash at bank		93,727	127,935
		113,596	135,255
CREDITORS			
Amounts falling due within one year	13	(13,015)	(8,316)
NET CURRENT ASSETS		100,581	126,939
TOTAL ASSETS LESS CURRENT LIABILITIES		101,921	128,847
NET ASSETS		101,921	128,847
FUNDS	16		
Unrestricted funds		101,921	(6,939)
Endowment funds		-	135,786
TOTAL FUNDS		101,921	128,847

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2025 and were signed on its behalf by:

Nigel Macdonald

N Macdonald - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grants receivable,are recognised in the accounts on an accruals basis. Recognition occurs from the date of entitlement and when the charity has complied with all conditions attached to the grant. Donations, gifts and fund raising are recognised in the accounts when received. Gifts in kind are valued at their value to the charity. Legacies are included when the full amount has been received. All other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The support costs of the charity which includes wages and salaries, premises costs, telephone, printing, postage, stationery, equipment hire, subscriptions, training and insurance are allocated based on the level of activity. The percentages applied are as follows:

Direct charitable expenditure	95%
Fundraising and publicity	2.5%
Governance costs	2.5%

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	-	25% on cost
Computer equipment	-	20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds consist of a permanent endowment, The Manor House Fund. Income from the endowment is allocated to the activities of the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing commitments
Rentals paid under operating leases are charged to profit and loss as they are due.

Company status
The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	6,061	1,385
Other grants	1,000	-
	7,061	1,385

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	2,306	4,491
Charity shop income	4,303	-
Room hire	33,043	-
	39,652	4,491

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Endowment funds - dividends received	31	30
Endowment funds - increase/ (decrease) in market value of investments	(54)	95
Deposit account interest	1,075	1,644
	1,052	1,769

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5. NET INCOME/(EXPENDITURE)

Net (expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	514	514
Operating lease costs	12,949	18,625

6. TRUSTEES' REMUNERATION AND BENEFITS

Mrs Debbie Campbell, a trustee of the charity, received remuneration in relation to her role as Chief Executive Officer. No remuneration was paid in relation to her role as a trustee of the charity. There was no other remuneration or benefits paid to trustees for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Management & operational staff	7	6

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Endowment funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	1,385	-	-	1,385
Charitable activities				
Catering income	17,172	-	-	17,172
Day care facilities	57,281	-	-	57,281
Other trading activities	4,491	-	-	4,491
Investment income	1,674	-	95	1,769
Other income	600	-	-	600
Total	82,603	-	95	82,698
EXPENDITURE ON				
Raising funds	5,460	-	-	5,460
Charitable activities				
Catering income	15,396	-	-	15,396
Day care facilities	133,027	-	-	133,027
Total	153,883	-	-	153,883

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
NET INCOME/(EXPENDITURE)	(71,280)	-	95	(71,185)
Transfers between funds	95	-	(95)	-
Net movement in funds	(71,185)	-	-	(71,185)
RECONCILIATION OF FUNDS				
Total funds brought forward	64,246	-	135,786	200,032
TOTAL FUNDS CARRIED FORWARD	(6,939)	-	135,786	128,847

9. THE GROCOTT CENTRE ENDOWED FUND

Endowment funds consist of a permanent endowment, The Manor House Fund, which was received from the Newcastle Centre for the Physically Handicapped in 2001/2002. It consisted of shares in Charinco and Charinshare investments together with the cash proceeds of the sale of the Manor House property. Income from the endowment is allocated to the activities of the charity. In 2008 approval was received from the Charity Commission for a scheme to incorporate the endowment funds within the limited company charity. The scheme was a uniting direction that the Grocott Centre Endowed Fund (formerly The Grocott Centre) be treated as forming part of the incorporated charity, The Grocott Centre Limited, for the purposes of Part II (registration) and Part IV (accounting) of the Charities Act 1993.

In 2012 the majority of the endowment fund's investments were sold and the proceeds were applied to the costs of relocating the charity's operations to Heron Cross House. In the event of the winding up of the charity the original amount of £135,786 would be repayable to the endowment fund.

At the balance sheet date the amount outstanding was £0 (2024 - £135,786).

The Charity passed a special resolution 11th April 2024 that the Charity Commission authority be sought to dissolve the permanent endowment fund, allowing the funds to be utilised as unrestricted funds. A letter was received from the Charity Commission 8th May 2024 concurring with the trustees' resolution under S.282 of the Charities Act 2011.

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	15,949	2,568	18,517
DEPRECIATION			
At 1 April 2024	15,949	1,799	17,748
Charge for year	-	514	514
At 31 March 2025	15,949	2,313	18,262
NET BOOK VALUE			
At 31 March 2025	-	255	255
At 31 March 2024	-	769	769

continued...

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2024	1,139
Revaluations	(54)
At 31 March 2025	1,085
NET BOOK VALUE	
At 31 March 2025	1,085
At 31 March 2024	1,139

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2024	1,139
Valuation in 2025	(54)
	1,085

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	7,544	4,530
Prepayments and accrued income	12,325	2,790
	19,869	7,320

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Social security and other taxes	2,599	2,014
Other creditors	49	-
Accruals and deferred income	10,367	6,302
	13,015	8,316

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	-	494
Between one and five years	-	206
	-	700

The charity entered into a 25 year lease on 23.1.25 for the building they currently operate from and a piece of nearby land on a yearly peppercorn rent of £1.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	Endowment funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£	£
Fixed assets	255	-	-	255	769
Investments	1,085	-	-	1,085	1,139
Current assets	113,596	-	-	113,596	135,255
Current liabilities	(13,015)	-	-	(13,015)	(8,316)
	101,921	-	-	101,921	128,847

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	(6,939)	(26,926)	135,786	101,921
Endowment funds				
Manor House fund	135,786	-	(135,786)	-
TOTAL FUNDS	128,847	(26,926)	-	101,921

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	201,573	(228,499)	(26,926)
Restricted funds			
Eco friendly lighting	1,000	(1,000)	-
TOTAL FUNDS	202,573	(229,499)	(26,926)

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	64,246	(71,280)	95	(6,939)
Endowment funds				
Manor House fund	135,786	95	(95)	135,786
TOTAL FUNDS	200,032	(71,185)	-	128,847

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,603	(153,883)	(71,280)
Endowment funds			
Manor House fund	95	-	95
TOTAL FUNDS	82,698	(153,883)	(71,185)

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	64,246	(98,206)	135,881	101,921
Endowment funds				
Manor House fund	135,786	95	(135,881)	-
TOTAL FUNDS	200,032	(98,111)	-	101,921

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	284,176	(382,382)	(98,206)
Restricted funds			
Eco friendly lighting	1,000	(1,000)	-
Endowment funds			
Manor House fund	95	-	95
TOTAL FUNDS	285,271	(383,382)	(98,111)

Unrestricted funds
This was cleared with a transfer from the Endowment funds 8th May 2024 when the Charity Commission agreed to the fund becoming unrestricted under s.282 of the Charities Act 2011.

Endowment funds - Manor House fund
There was a transfer of the full value of the endowment fund to the unrestricted fund following the Charity passing a special resolution 11th April 2024 that the Charity Commission authority be sought to dissolve the permanent endowment fund, allowing the funds to be utilised as unrestricted funds. A letter was received from the Charity Commission 8th May 2024 concurring with the trustees' resolution under S.282 of the Charities Act 2011.

Restricted funds - Eco lighting fund
A grant was received to make an area of lighting more eco friendly. The funds were spent on acquiring and the installation of more eco friendly lighting.

continued...

17. CONTINGENT LIABILITIES

In the opinion of the trustees of the charity at 31st March 2025 there were no contingent liabilities or contractual liabilities. It should be noted however that as a result of the sale of Sanderson House in October 2020 there may be a possibility that under the terms of the grant of £26,000 made in 2019 part or all of this may be subject to repayment to Stoke City Council at some time in the future.

18. RELATED PARTY DISCLOSURES

During the year there were purchases of £2,700 (2024 - £11,620) from a company that a trustee was a trustee of.

The Grocott Centre Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Donations	6,061	-	-	6,061	1,385
Other grants	-	1,000	-	1,000	-
	6,061	1,000	-	7,061	1,385
Other trading activities					
Fundraising events	2,306	-	-	2,306	4,491
Charity shop income	4,303	-	-	4,303	-
Room hire	33,043	-	-	33,043	-
	39,652	-	-	39,652	4,491
Investment income					
Endowment funds - dividends received	31	-	-	31	30
Endowment funds - increase/ (decrease) in market value of investments	(54)	-	-	(54)	95
Deposit account interest	1,075	-	-	1,075	1,644
	1,052	-	-	1,052	1,769
Charitable activities					
Day care charges	95,700	-	-	95,700	49,803
Catering income	42,152	-	-	42,152	17,172
Coaching/training income	11,711	-	-	11,711	-
Sundry income	775	-	-	775	7,478
	150,338	-	-	150,338	74,453
Other income					
Other income	4,470	-	-	4,470	600
Total incoming resources	201,573	1,000	-	202,573	82,698
EXPENDITURE					
Other trading activities					
Wages	2,911	-	-	2,911	2,627
Bad debts	750	-	-	750	-
Other costs	1,827	-	-	1,827	1,084
Fundraising expenses	1,410	-	-	1,410	1,736
Carried forward	6,898	-	-	6,898	5,447

This page does not form part of the statutory financial statements

The Grocott Centre Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.25 Total funds £	31.3.24 Total funds £
Other trading activities					
Brought forward	6,898	-	-	6,898	5,447
Depreciation of tangible fixed assets	13	-	-	13	13
	6,911	-	-	6,911	5,460
Charitable activities					
Wages	131,680	-	-	131,680	90,034
Social security	5,052	-	-	5,052	2,514
Pensions	9,130	-	-	9,130	9,716
Telephone	2,686	-	-	2,686	1,425
Sundries	7,537	-	-	7,537	2,885
Catering	20,616	-	-	20,616	8,472
Activities	745	-	-	745	3,136
Premises	24,997	-	-	24,997	21,113
Printing, postage & stationery	506	-	-	506	29
Transport, travel & subsistence	1,434	-	-	1,434	1,929
Equipment hire, repairs & renewals	1,644	1,000	-	2,644	376
Training and other employee costs	1,260	-	-	1,260	1,376
Legal & professional	10,661	-	-	10,661	3,065
Bad debts	513	-	-	513	75
Proportion of other costs allocated to Other Trading Activities	(1,827)	-	-	(1,827)	(1,084)
Proportion of other costs allocated to Governance costs	(1,827)	-	-	(1,827)	(1,084)
Depreciation of tangible fixed assets	488	-	-	488	488
	215,295	1,000	-	216,295	144,465
Support costs					
Governance costs					
Wages	4,453	-	-	4,453	2,627
Other costs	1,827	-	-	1,827	1,084
Bank charges	-	-	-	-	234
Depreciation of tangible fixed assets	13	-	-	13	13
	6,293	-	-	6,293	3,958
Total resources expended	228,499	1,000	-	229,499	153,883
Net expenditure	(26,926)	-	-	(26,926)	(71,185)

This page does not form part of the statutory financial statements

THE GROCOTT CENTRE LIMITED

England & Wales - Charity number 1125439

Accounts

REGISTERED COMPANY NUMBER: 06601430 (England and Wales)
REGISTERED CHARITY NUMBER: 1125439

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2024

for

The Grocott Centre Limited

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Contents of the Financial Statements
for the Year Ended 31 March 2024

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The charity's principal activities are the provision of community-based day opportunities and services for adults with learning disabilities and additional needs. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

Services available to service users currently comprise day opportunities for any adults with learning disabilities, covering support with all aspects of independent living skills, personal development, enabling people to be active members of the community.

Principal activities, trading review and future developments
The charities principal activity is the provision of day opportunities for people with learning disabilities, and additional needs that attend the organisation's services. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

The results incorporate the activities of its predecessor, The Grocott Centre, now renamed The Grocott Centre Endowed Fund and the net incoming resources for the year ended 31st March 2024 are also included in the consolidated result. The result for the year was a net loss of £71,185: (2023 loss £76,181) and has been deducted from total reserves. There was a transfer of £95 from the endowment fund to the unrestricted fund being the excess over the original endowment of £135,786 generated by growth which can be used by the charity for the benefit of the charity, this has resulted in a negative balance of £6,939 on the unrestricted fund. This was cleared with a transfer from the Endowment funds 8th May 2024 when the Charity Commission agreed to the fund becoming unrestricted under s.282 of the Charities Act 2011.

This year has seen continued investment in the development of our new model and approach to services, focusing on Adults with Learning Disabilities, our aim is to change the emphasis for people with a learning disability from people who need care services, to people who with the right approach and support can utilize their strengths, skills and abilities to work, volunteer, contribute and be active, valued and equal citizens in their communities.

We have developed links with the local and wider community, schools and colleges, are exploring partnership and collaborative working, engaging in initiatives and looking to create opportunities for our members. We continue to see significant benefits for our members of being community based and going forward we will continue to consolidate our learning and further develop our model and approach. In November 2023 we took on the catering provision of Willow Barns Extra Care Facility and now provide a much needed catering service to the residents and are also able to take forward our planned development of training and supported volunteering placements in catering and hospitality for our learners.

Public benefit
By carrying out our objectives and activities, the trustees consider that they have complied with the Charity Commission's public benefit guidance when exercising any powers and duties to which the guidance is relevant.

Fund raising
Our fund raising activities are targeted to specific projects and the level of fund raising is therefore dependent on the number and scale of projects planned.

FINANCIAL REVIEW

Results

There was a net loss on activities for the year of £71,185 compared to a loss of £76,181 for 2023. Total income decreased by £11,029 to £82,698, due to no grants being received this year, last year they totalled £19,146. Total expenditure was £153,883, a decrease of £16,025.
Overall bank and cash balances were £127,935, a decrease of £74,357 in the year.

Reserves policy

The events of recent years and the decision to invest in a community-based model have had an effect upon the reserves of the Charity and the trustees are aware that it will be imperative that we maintain income to ensure that we are able to have in reserves funding of at least one year to cover our expenses of £100K approximately. Our current reserves are in excess of this figure.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

With the support of Blurton Hub trustees having themselves decided not to pursue a transfer, in February 2024 we submitted a business plan for the community asset transfer of Blurton Community Hub which was approved by the local authority. From 01.08.24 we have been operating the hub under licence whilst the 25-year lease was drafted and agreed, that is now finalised and awaiting the completion date which we anticipate being early 2025.

In line with the above and our plans to review the organisation's structure, aims and objectives, and working name the trustees passed a resolution on 11.04.24 to dissolve the Grocott Centre Endowed Fund and close the linked charity, charity commission consent was sought, and they concurred with our decision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

A trustee can propose the appointment of a trustee, on a proposal a vote shall be taken, and approval shall be obtained through a simple majority. A DBS check will be undertaken and if accepted, the applicant will then be co-opted onto the board and be asked to attend the next board meeting of the year until they stand for election at the next Annual General Meeting.

Induction and training of new trustees

The aim of the organisations' training policy is to ensure that staff gain the knowledge and skills necessary for their job role. All staff receive mandatory training as well as specialist training specific to their role. Staff training and development needs are constantly assessed throughout their employment and training is followed up by formal observations.

Trustees

The trustees remained in place during the course of the year except as noted on page 3.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06601430 (England and Wales)

Registered Charity number

1125439

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2024

Registered office
Cliveden Chambers
Cliveden Place
Longton
Stoke on Trent
Staffordshire
ST3 4JB

Trustees
Mrs D Campbell CEO
M Swistek
N MacDonald
C Eccles co-opted

Independent Examiner
Paul Scriven FCCA
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Patron
The Rt Hon The Lord Stafford DL, FRAgS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 December 2024 and signed on its behalf by:

Debbie Campell

Mrs D Campbell - Trustee

Independent Examiner's Report to the Trustees of
The Grocott Centre Limited

Independent examiner's report to the trustees of The Grocott Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Scriven

Paul Scriven FCCA

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

17 December 2024

The Grocott Centre Limited

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	1,385	-	-	1,385	20,036
Charitable activities						
Catering income		17,172	-	-	17,172	10,506
Day care facilities		57,281	-	-	57,281	59,406
Other trading activities	3	4,491	-	-	4,491	2,865
Investment income	4	1,674	-	95	1,769	389
Other income		600	-	-	600	525
Total		82,603	-	95	82,698	93,727
EXPENDITURE ON						
Raising funds		5,460	-	-	5,460	4,604
Charitable activities						
Catering income		15,396	-	-	15,396	13,533
Day care facilities		133,027	-	-	133,027	151,771
Total		153,883	-	-	153,883	169,908
NET INCOME/(EXPENDITURE)		(71,280)	-	95	(71,185)	(76,181)
Transfers between funds	16	95	-	(95)	-	-
Net movement in funds		(71,185)	-	-	(71,185)	(76,181)
RECONCILIATION OF FUNDS						
Total funds brought forward		64,246	-	135,786	200,032	276,213
TOTAL FUNDS CARRIED FORWARD		(6,939)	-	135,786	128,847	200,032

The notes form part of these financial statements

The Grocott Centre Limited

Balance Sheet
31 March 2024

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	10	769	1,283
Investments	11	1,139	1,044
		1,908	2,327
CURRENT ASSETS			
Debtors	12	7,320	7,611
Cash at bank		127,935	202,292
		135,255	209,903
CREDITORS			
Amounts falling due within one year	13	(8,316)	(12,198)
NET CURRENT ASSETS		126,939	197,705
TOTAL ASSETS LESS CURRENT LIABILITIES		128,847	200,032
NET ASSETS		128,847	200,032
FUNDS	16		
Unrestricted funds		(6,939)	64,246
Endowment funds		135,786	135,786
TOTAL FUNDS		128,847	200,032

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2024 and were signed on its behalf by:

Debbie Campell

D Campbell - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grants receivable, including government grants relating to Covid-19 support schemes, are recognised in the accounts on an accruals basis. Recognition occurs from the date of entitlement and when the charity has complied with all conditions attached to the grant. Donations, gifts and fund raising are recognised in the accounts when received. Gifts in kind are valued at their value to the charity. Legacies are included when the full amount has been received. All other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The support costs of the charity which includes wages and salaries, premises costs, telephone, printing, postage, stationery, equipment hire, subscriptions, training and insurance are allocated based on the level of activity. The percentages applied are as follows:

Direct charitable expenditure	95%
Fundraising and publicity	2.5%
Governance costs	2.5%

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds consist of a permanent endowment, The Manor House Fund. Income from the endowment is allocated to the activities of the charity.

 continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing commitments
Rentals paid under operating leases are charged to profit and loss as they are due.

Company status
The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	1,385	890
Grants - other local government related Covid-19 grants	-	9,486
Grants - other local government	-	9,660
	1,385	20,036

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
SOT Council	-	19,146

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	4,491	2,865

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Endowment funds - dividends received	30	30
Endowment funds - increase/ (decrease) in market value of investments	95	(41)
Deposit account interest	1,644	400
	1,769	389

continued...

5. NET INCOME/(EXPENDITURE)

Net (expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	514	514
Operating lease costs	18,625	20,021

6. TRUSTEES' REMUNERATION AND BENEFITS

Mrs Debbie Campbell, a trustee of the charity, received remuneration in relation to her role as Chief Executive Officer. No remuneration was paid in relation to her role as a trustee of the charity. There was no other remuneration or benefits paid to trustees for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Management & operational staff	6	5

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Endowment funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	20,036	-	-	20,036
Charitable activities				
Catering income	10,506	-	-	10,506
Day care facilities	59,406	-	-	59,406
Other trading activities	2,865	-	-	2,865
Investment income	430	-	(41)	389
Other income	525	-	-	525
Total	93,768	-	(41)	93,727
EXPENDITURE ON				
Raising funds	4,604	-	-	4,604
Charitable activities				
Catering income	13,533	-	-	13,533
Day care facilities	151,771	-	-	151,771
Total	169,908	-	-	169,908

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
NET INCOME/(EXPENDITURE)	(76,140)	-	(41)	(76,181)
Transfers between funds	78,415	(21,799)	(56,616)	-
Net movement in funds	2,275	(21,799)	(56,657)	(76,181)
RECONCILIATION OF FUNDS				
Total funds brought forward	61,971	21,799	192,443	276,213
TOTAL FUNDS CARRIED FORWARD	64,246	-	135,786	200,032

9. THE GROCOTT CENTRE ENDOWED FUND

Endowment funds consist of a permanent endowment, The Manor House Fund, which was received from the Newcastle Centre for the Physically Handicapped in 2001/2002. It consisted of shares in Charinco and Charinshare investments together with the cash proceeds of the sale of the Manor House property. Income from the endowment is allocated to the activities of the charity. In 2008 approval was received from the Charity Commission for a scheme to incorporate the endowment funds within the limited company charity. The scheme was a uniting direction that the Grocott Centre Endowed Fund (formerly The Grocott Centre) be treated as forming part of the incorporated charity, The Grocott Centre Limited, for the purposes of Part II (registration) and Part IV (accounting) of the Charities Act 1993.
In 2012 the majority of the endowment fund's investments were sold and the proceeds were applied to the costs of relocating the charity's operations to Heron Cross House. In the event of the winding up of the charity the original amount of £135,786 would be repayable to the endowment fund.
At the balance sheet date the amount outstanding was £135,786 (2023 - £135,786).
The Charity passed a special resolution 11th April 2024 that the Charity Commission authority be sought to dissolve the permanent endowment fund, allowing the funds to be utilised as unrestricted funds. A letter was received from the Charity Commission 8th May 2024 concurring with the trustees' resolution under S.282 of the Charities Act 2011.

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	15,949	2,568	18,517
DEPRECIATION			
At 1 April 2023	15,949	1,285	17,234
Charge for year	-	514	514
At 31 March 2024	15,949	1,799	17,748
NET BOOK VALUE			
At 31 March 2024	-	769	769
At 31 March 2023	-	1,283	1,283

continued...

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	1,044
Revaluations	95
At 31 March 2024	1,139
NET BOOK VALUE	
At 31 March 2024	1,139
At 31 March 2023	1,044

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £
Valuation in 2023	1,044
Valuation in 2024	95
	1,139

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	4,530	3,420
Prepayments and accrued income	2,790	4,191
	7,320	7,611

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Social security and other taxes	2,014	2,196
Accruals and deferred income	6,302	10,002
	8,316	12,198

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24	31.3.23
	£	£
Within one year	494	5,581
Between one and five years	206	700
	700	6,281

The charity also has a rental agreement in respect of the property, on which it is required to give three months notice to terminate the agreement. The monthly rent is variable, but was £900 for March 2024.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	Endowment funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£	£
Fixed assets	769	-	-	769	1,283
Investments	-	-	1,139	1,139	1,044
Current assets	608	-	134,647	135,255	209,903
Current liabilities	(8,316)	-	-	(8,316)	(12,198)
	(6,939)	-	135,786	128,847	200,032

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	64,246	(71,280)	95	(6,939)
Endowment funds				
Manor House fund	135,786	95	(95)	135,786
TOTAL FUNDS	200,032	(71,185)	-	128,847

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,603	(153,883)	(71,280)
Endowment funds			
Manor House fund	95	-	95
TOTAL FUNDS	82,698	(153,883)	(71,185)

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	61,971	(76,140)	78,415	64,246
Restricted funds				
Community Hub project	21,799	-	(21,799)	-
Endowment funds				
Manor House fund	192,443	(41)	(56,616)	135,786
TOTAL FUNDS	276,213	(76,181)	-	200,032

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,768	(169,908)	(76,140)
Endowment funds			
Manor House fund	(41)	-	(41)
TOTAL FUNDS	93,727	(169,908)	(76,181)

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	61,971	(147,420)	78,510	(6,939)
Restricted funds				
Community Hub project				
	21,799	-	(21,799)	-
Endowment funds				
Manor House fund	192,443	54	(56,711)	135,786
TOTAL FUNDS	276,213	(147,366)	-	128,847

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,371	(323,791)	(147,420)
Endowment funds			
Manor House fund	54	-	54
TOTAL FUNDS	176,425	(323,791)	(147,366)

Unrestricted funds

This was cleared with a transfer from the Endowment funds 8th May 2024 when the Charity Commission agreed to the fund becoming unrestricted under s.282 of the Charities Act 2011.

Restricted funds - Community Hub project

Represented an amount received to help improve bathroom facilities and purchase additional catering equipment. The project enabled us to offer support, services and facilities to members of the wider community by the provision of lunch clubs, social groups and hobby and interest sessions.
This year the balance has been transferred to general as all the monitoring requirements have been met and there is no requirement to repay any of the funds.

Endowment funds - Manor House fund

There was a transfer of £95 from the endowment fund to the unrestricted fund being the excess over the original endowment of £135,786 generated by growth which can be used by the charity for the benefit of the charity.
The Charity passed a special resolution 11th April 2024 that the Charity Commission authority be sought to dissolve the permanent endowment fund, allowing the funds to be utilised as unrestricted funds. A letter was received from the Charity Commission 8th May 2024 concurring with the trustees' resolution under S.282 of the Charities Act 2011.

 continued...

17. CONTINGENT LIABILITIES

In the opinion of the trustees of the charity at 31st March 2023 there were no contingent liabilities or contractual liabilities. It should be noted however that as a result of the sale of Sanderson House in October 2020 there may be a possibility that under the terms of the grant of £26,000 made in 2019 part or all of this may be subject to repayment to Stoke City Council at some time in the future.

18. RELATED PARTY DISCLOSURES

During the year there were purchases of £11,620 from a company that a trustee is a trustee of, there were payments of £1,749 made to a trustee for services provided during last year, the contract to provide these services was agreed and in place prior to them becoming a trustee.

The Grocott Centre Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Donations	1,385	-	-	1,385	890
Grants - other local government related Covid-19 grants	-	-	-	-	9,486
Grants - other local government	-	-	-	-	9,660
	1,385	-	-	1,385	20,036
Other trading activities					
Fundraising events	4,491	-	-	4,491	2,865
Investment income					
Endowment funds - dividends received	30	-	-	30	30
Endowment funds - increase/ (decrease) in market value of investments	-	-	95	95	(41)
Deposit account interest	1,644	-	-	1,644	400
	1,674	-	95	1,769	389
Charitable activities					
Day care charges	49,803	-	-	49,803	58,784
Catering income	17,172	-	-	17,172	10,506
Sundry income	7,478	-	-	7,478	622
	74,453	-	-	74,453	69,912
Other income					
Other income	600	-	-	600	525
Total incoming resources	82,603	-	95	82,698	93,727
EXPENDITURE					
Other trading activities					
Wages	2,627	-	-	2,627	2,804
Other costs	1,084	-	-	1,084	1,221
Fundraising expenses	1,736	-	-	1,736	566
Depreciation of tangible fixed assets	13	-	-	13	13
	5,460	-	-	5,460	4,604

This page does not form part of the statutory financial statements

The Grocott Centre Limited

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.24 Total funds £	31.3.23 Total funds £
Other trading activities					
Charitable activities					
Wages	90,034	-	-	90,034	101,546
Social security	2,514	-	-	2,514	3,185
Pensions	9,716	-	-	9,716	8,908
Telephone	1,425	-	-	1,425	1,283
Sundries	2,885	-	-	2,885	2,200
Catering	8,472	-	-	8,472	6,437
Activities	3,136	-	-	3,136	6,005
Premises	21,113	-	-	21,113	25,261
Printing, postage & stationery	29	-	-	29	399
Transport, travel & subsistence	1,929	-	-	1,929	1,082
Equipment hire, repairs & renewals	376	-	-	376	341
Training and other employee costs	1,376	-	-	1,376	2,227
Legal & professional	3,065	-	-	3,065	3,623
Bad debts	75	-	-	75	425
Proportion of other costs allocated to Other Trading Activities	(1,084)	-	-	(1,084)	(1,221)
Proportion of other costs allocated to Governance costs	(1,084)	-	-	(1,084)	(1,221)
Depreciation of tangible fixed assets	488	-	-	488	488
	144,465	-	-	144,465	160,968
Support costs					
Governance costs					
Wages	2,627	-	-	2,627	2,804
Other costs	1,084	-	-	1,084	1,221
Bank charges	234	-	-	234	298
Depreciation of tangible fixed assets	13	-	-	13	13
	3,958	-	-	3,958	4,336
Total resources expended	153,883	-	-	153,883	169,908
Net expenditure	(71,280)	-	95	(71,185)	(76,181)

This page does not form part of the statutory financial statements

THE GROCOTT CENTRE LIMITED

England & Wales - Charity number 1125439

Accounts

REGISTERED COMPANY NUMBER: 06601430 (England and Wales)
REGISTERED CHARITY NUMBER: 1125439

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

The Grocott Centre Limited

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Contents of the Financial Statements for the Year Ended 31 March 2023

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities are the provision of community-based day opportunities and services for adults with learning disabilities and additional needs. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

Services available to service users currently comprise day opportunities for any adults with learning disabilities, covering support with all aspects of independent living skills, personal development, enabling people to be active members of the community.

Principal activities, trading review and future developments

The charities principal activity is the provision of day opportunities for people with learning disabilities, and additional needs that attend the organisation's services. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

The results incorporate the activities of its predecessor, The Grocott Centre, now renamed The Grocott Centre Endowed Fund and the net incoming resources for the year ended 31st March 2023 are also included in the consolidated result. The result for the year was a net loss of £76,181: (2022 profit £396) and has been deducted from total reserves carried forward. There was a transfer of £56,616 from the endowment fund to the unrestricted fund being the excess over the original endowment of £135,786 generated by growth which can be used by the charity for the benefit of the charity.

This year has seen planned investment in the development of our new model and approach to services, focusing on Adults with Learning Disabilities, our aim is to change the emphasis for people with a learning disability from people who need care services, to people who with the right approach and support can utilize their strengths, skills and abilities to work, volunteer, contribute and be active, valued and equal citizens in their communities.

We have developed links with the local and wider community, schools and colleges, are exploring partnership and collaborative working, engaging in initiatives and looking to create opportunities for our members. During the year we took on a 12-month lease for a local community café and whilst this successfully provided services to the community and opportunities for our members the lease terms (rent plus a percentage of utility costs) made the project unsustainable, so having ended that lease we are now looking for similar opportunities. We have already seen significant benefits for our members of being community based and going forward we will continue to consolidate our learning and further develop our model and approach.

Public benefit

By carrying out our objectives and activities, the trustees consider that they have complied with the Charity Commission's public benefit guidance when exercising any powers and duties to which the guidance is relevant.

Fund raising

Our fund raising activities are targeted to specific projects and the level of fund raising is therefore dependent on the number and scale of projects planned.

FINANCIAL REVIEW

Results

There was a net loss on activities for the year of £76,181 compared to a profit of £396 for 2022. Total income decreased by £12,425 to £93,727. This included catering income of £10,506 and a decrease in grants of £24,609 from £43,755 to £19,146. Total expenditure was £169,908, an increase of £64,152.
Overall bank and cash balances were £202,292, a decrease of £80,160 in the year.

Report of the Trustees
for the Year Ended 31 March 2023

FINANCIAL REVIEW
Reserves policy
The events of recent years have had an effect upon the reserves of the Charity and the trustees are aware that it will be imperative that we maintain income to ensure that we are able to have in reserves funding of at least one year to cover our expenses of £100K approximately. Our current reserves are well in excess of this figure.

EVENTS SINCE THE END OF THE YEAR
Information relating to events since the end of the year is given in the notes to the financial statements.
Due to the changes in generating income and how we are moving towards this we are likely to incur another loss and may therefore need to use more of the endowment funds and could go below the original £135,786. Whilst we do not anticipate this falling below the Charity Commission allowable 25 per cent, if this becomes necessary, we will seek the appropriate permissions. Going forward we will be working towards reinstating the endowment to the original ring-fenced amount.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
A trustee can propose the appointment of a trustee, on a proposal a vote shall be taken, and approval shall be obtained through a simple majority. A DBS check will be undertaken and if accepted, the applicant will then be co-opted onto the board and be asked to attend the next board meeting of the year until they stand for election at the next Annual General Meeting.

Induction and training of new trustees
The aim of the organisations' training policy is to ensure that staff gain the knowledge and skills necessary for their job role. All staff receive mandatory training as well as specialist training specific to their role. Staff training and development needs are constantly assessed throughout their employment and training is followed up by formal observations.

Trustees
The trustees remained in place during the course of the year except as noted on page 3. The trustees would like to thank both resigned trustees for all their valuable time and support on behalf of the charity, in particular Mr J. Matthews for his many years of service and dedicated support.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06601430 (England and Wales)

Registered Charity number
1125439

Registered office
Cliveden Chambers
Cliveden Place
Longton
Stoke on Trent
Staffordshire
ST3 4JB

Report of the Trustees
for the Year Ended 31 March 2023

Independent Examiner
Paul Scriven FCCA
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Patron
The Rt Hon The Lord Stafford DL, FRAgS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24 November 2023 and signed on its behalf by:

D Campbell

Mrs D Campbell - Trustee

Independent Examiner's Report to the Trustees of The Grocott Centre Limited

Independent examiner's report to the trustees of The Grocott Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Scriven

Paul Scriven FCCA

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

24 November 2023

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	20,036	-	-	20,036	45,551
Charitable activities						
Catering income		10,506	-	-	10,506	-
Day care facilities		59,406	-	-	59,406	59,800
Other trading activities	3	2,865	-	-	2,865	-
Investment income	4	430	-	(41)	389	141
Other income		525	-	-	525	660
Total		93,768	-	(41)	93,727	106,152
EXPENDITURE ON						
Raising funds		4,604	-	-	4,604	2,639
Charitable activities						
Catering income		13,533	-	-	13,533	-
Day care facilities		151,771	-	-	151,771	103,117
Total		169,908	-	-	169,908	105,756
NET INCOME/(EXPENDITURE)		(76,140)	-	(41)	(76,181)	396
Transfers between funds	16	78,415	(21,799)	(56,616)	-	-
Net movement in funds		2,275	(21,799)	(56,657)	(76,181)	396
RECONCILIATION OF FUNDS						
Total funds brought forward		61,971	21,799	192,443	276,213	275,817
TOTAL FUNDS CARRIED FORWARD		64,246	-	135,786	200,032	276,213

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	10	1,283	1,797
Investments	11	1,044	1,085
		2,327	2,882
CURRENT ASSETS			
Debtors	12	7,611	7,351
Cash at bank		202,292	282,452
		209,903	289,803
CREDITORS			
Amounts falling due within one year	13	(12,198)	(16,472)
NET CURRENT ASSETS		197,705	273,331
TOTAL ASSETS LESS CURRENT LIABILITIES		200,032	276,213
NET ASSETS		200,032	276,213
FUNDS	16		
Unrestricted funds		64,246	61,971
Restricted funds		-	21,799
Endowment funds		135,786	192,443
TOTAL FUNDS		200,032	276,213

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2023 and were signed on its behalf by:

N Macdonald - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grants receivable, including government grants relating to Covid-19 support schemes, are recognised in the accounts on an accruals basis. Recognition occurs from the date of entitlement and when the charity has complied with all conditions attached to the grant. Donations, gifts and fund raising are recognised in the accounts when received. Gifts in kind are valued at their value to the charity. Legacies are included when the full amount has been received. All other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The support costs of the charity which includes wages and salaries, premises costs, telephone, printing, postage, stationery, equipment hire, subscriptions, training and insurance are allocated based on the level of activity. The percentages applied are as follows:

Direct charitable expenditure	95%
Fundraising and publicity	2.5%
Governance costs	2.5%

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds consist of a permanent endowment, The Manor House Fund. Income from the endowment is allocated to the activities of the charity.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing commitments
Rentals paid under operating leases are charged to profit and loss as they are due.

Company status
The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	890	1,796
Grants - CJRS	-	18,383
Grants - other local government related Covid-19 grants	9,486	21,972
Other grants	-	3,400
Grants - other local government	9,660	-
	20,036	45,551

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
SOT Council	19,146	21,972

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	2,865	-

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Endowment funds - dividends received	30	30
Endowment funds - increase/ (decrease) in market value of investments	(41)	86
Deposit account interest	400	25
	389	141

continued...

5. NET INCOME/(EXPENDITURE)

Net (expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	514	514
Operating lease costs	20,021	14,685

6. TRUSTEES' REMUNERATION AND BENEFITS

Mrs Debbie Campbell, a trustee of the charity, received remuneration in relation to her role as Chief Executive Officer. No remuneration was paid in relation to her role as a trustee of the charity. There was no other remuneration or benefits paid to trustees for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Management & operational staff	5	4

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Endowment funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	45,551	-	-	45,551
Charitable activities				
Day care facilities	59,800	-	-	59,800
Investment income	25	-	116	141
Other income	660	-	-	660
Total	106,036	-	116	106,152
EXPENDITURE ON				
Raising funds	2,639	-	-	2,639
Charitable activities				
Day care facilities	103,117	-	-	103,117
Total	105,756	-	-	105,756
NET INCOME	280	-	116	396

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	61,691	21,799	192,327	275,817
TOTAL FUNDS CARRIED FORWARD	61,971	21,799	192,443	276,213

9. THE GROCOTT CENTRE ENDOWED FUND

Endowment funds consist of a permanent endowment, The Manor House Fund, which was received from the Newcastle Centre for the Physically Handicapped in 2001/2002. It consisted of shares in Charinco and Charinshare investments together with the cash proceeds of the sale of the Manor House property. Income from the endowment is allocated to the activities of the charity. In 2008 approval was received from the Charity Commission for a scheme to incorporate the endowment funds within the limited company charity. The scheme was a uniting direction that the Grocott Centre Endowed Fund (formerly The Grocott Centre) be treated as forming part of the incorporated charity, The Grocott Centre Limited, for the purposes of Part II (registration) and Part IV (accounting) of the Charities Act 1993.
In 2012 the majority of the endowment fund's investments were sold and the proceeds were applied to the costs of relocating the charity's operations to Heron Cross House. In the event of the winding up of the charity the original amount of £135,786 would be repayable to the endowment fund.
At the balance sheet date the amount outstanding was £135,786 (2022 - £192,443).

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	15,949	2,568	18,517
DEPRECIATION			
At 1 April 2022	15,949	771	16,720
Charge for year	-	514	514
At 31 March 2023	15,949	1,285	17,234
NET BOOK VALUE			
At 31 March 2023	-	1,283	1,283
At 31 March 2022	-	1,797	1,797

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	1,085
Revaluations	(41)
At 31 March 2023	1,044
NET BOOK VALUE	
At 31 March 2023	1,044
At 31 March 2022	1,085

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2022	1,085
Valuation in 2023	(41)
	1,044

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	3,420	4,245
Prepayments and accrued income	4,191	3,106
	7,611	7,351

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	2,196	960
Accruals and deferred income	10,002	15,512
	12,198	16,472

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	5,581	374
Between one and five years	700	905
	6,281	1,279

The charity also has a rental agreement in respect of the property, on which it is required to give three months notice to terminate the agreement. The monthly rent is variable, but was £1,000 for March 2023.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	Endowment funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£	£
Fixed assets	1,283	-	-	1,283	1,797
Investments	-	-	1,044	1,044	1,085
Current assets	75,161	-	134,742	209,903	289,803
Current liabilities	(12,198)	-	-	(12,198)	(16,472)
	64,246	-	135,786	200,032	276,213

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	61,971	(76,140)	78,415	64,246
Restricted funds				
Community Hub project	21,799	-	(21,799)	-
Endowment funds				
Manor House fund	192,443	(41)	(56,616)	135,786
TOTAL FUNDS	276,213	(76,181)	-	200,032

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,768	(169,908)	(76,140)
Endowment funds			
Manor House fund	(41)	-	(41)
TOTAL FUNDS	93,727	(169,908)	(76,181)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	61,691	280	61,971
Restricted funds			
Community Hub project	21,799	-	21,799
Endowment funds			
Manor House fund	192,327	116	192,443
TOTAL FUNDS	275,817	396	276,213

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,036	(105,756)	280
Endowment funds			
Manor House fund	116	-	116
TOTAL FUNDS	106,152	(105,756)	396

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	61,691	(75,860)	78,415	64,246
Restricted funds				
Community Hub project	21,799	-	(21,799)	-
Endowment funds				
Manor House fund	192,327	75	(56,616)	135,786
TOTAL FUNDS	275,817	(75,785)	-	200,032

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	199,804	(275,664)	(75,860)
Endowment funds			
Manor House fund	75	-	75
TOTAL FUNDS	199,879	(275,664)	(75,785)

Restricted funds - Community Hub project
Represented an amount received to help improve bathroom facilities and purchase additional catering equipment. The project enabled us to offer support, services and facilities to members of the wider community by the provision of lunch clubs, social groups and hobby and interest sessions.
This year the balance has been transferred to general as all the monitoring requirements have been met and there is no requirement to repay any of the funds.

Endowment funds - Manor House fund
There was a transfer of £56,616 from the endowment fund to the unrestricted fund being the excess over the original endowment of £135,786 generated by growth which can be used by the charity for the benefit of the charity.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. CONTINGENT LIABILITIES

In the opinion of the trustees of the charity at 31st March 2023 there were no contingent liabilities or contractual liabilities. It should be noted however that as a result of the sale of Sanderson House in October 2020 there may be a possibility that under the terms of the grant of £26,000 made in 2019 part or all of this may be subject to repayment to Stoke City Council at some time in the future.

18. RELATED PARTY DISCLOSURES

There were payments of £1,749 made to a trustee for services provided during the year, the contract to provide these services was agreed and in place prior to him becoming a trustee.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Donations	890	-	-	890	1,796
Grants - CJRS	-	-	-	-	18,383
Grants - other local government related Covid-19 grants	9,486	-	-	9,486	21,972
Other grants	-	-	-	-	3,400
Grants - other local government	9,660	-	-	9,660	-
	20,036	-	-	20,036	45,551
Other trading activities					
Fundraising events	2,865	-	-	2,865	-
Investment income					
Endowment funds - dividends received	30	-	-	30	30
Endowment funds - increase/ (decrease) in market value of investments	-	-	(41)	(41)	86
Deposit account interest	400	-	-	400	25
	430	-	(41)	389	141
Charitable activities					
Day care charges	58,784	-	-	58,784	59,800
Catering income	10,506	-	-	10,506	-
Sundry income	622	-	-	622	-
	69,912	-	-	69,912	59,800
Other income					
Other income	525	-	-	525	660
Total incoming resources	93,768	-	(41)	93,727	106,152
EXPENDITURE					
Other trading activities					
Wages	2,804	-	-	2,804	1,899
Other costs	1,221	-	-	1,221	727
Fundraising expenses	566	-	-	566	-
Depreciation of tangible fixed assets	13	-	-	13	13
	4,604	-	-	4,604	2,639

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.23 Total funds £	31.3.22 Total funds £
Other trading activities					
Charitable activities					
Wages	101,546	-	-	101,546	63,638
Social security	3,185	-	-	3,185	356
Pensions	8,908	-	-	8,908	8,152
Telephone	1,283	-	-	1,283	1,226
Advertising	-	-	-	-	525
Sundries	2,200	-	-	2,200	2,214
Catering	6,437	-	-	6,437	568
Activities	6,005	-	-	6,005	2,595
Premises	25,261	-	-	25,261	17,673
Printing, postage & stationery	399	-	-	399	-
Transport, travel & subsistence	1,082	-	-	1,082	1,304
Equipment hire, repairs & renewals	341	-	-	341	13
Training and other employee costs	2,227	-	-	2,227	-
Legal & professional	3,623	-	-	3,623	2,980
Bad debts	425	-	-	425	-
Proportion of other costs allocated to Other Trading Activities	(1,221)	-	-	(1,221)	(727)
Proportion of other costs allocated to Governance costs	(1,221)	-	-	(1,221)	(727)
Depreciation of tangible fixed assets	488	-	-	488	488
	160,968	-	-	160,968	100,278
Support costs					
Governance costs					
Wages	2,804	-	-	2,804	1,899
Other costs	1,221	-	-	1,221	727
Bank charges	298	-	-	298	200
Depreciation of tangible fixed assets	13	-	-	13	13
	4,336	-	-	4,336	2,839
Total resources expended	169,908	-	-	169,908	105,756
Net (expenditure)/income	(76,140)	-	(41)	(76,181)	396

This page does not form part of the statutory financial statements

THE GROCOTT CENTRE LIMITED

England & Wales - Charity number 1125439

Accounts

REGISTERED COMPANY NUMBER: 06601430 (England and Wales)
REGISTERED CHARITY NUMBER: 1125439

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2022

for

The Grocott Centre Limited

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

The Grocott Centre Limited

Contents of the Financial Statements for the Year Ended 31 March 2022

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities are the provision of day opportunities and care for people with physical and/or learning disabilities, people living with dementia, older age and additional needs that attend the organisation's centre. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas. Following the onset of the pandemic and the logistical difficulties this created for the organisation, it has been considered more appropriate to concentrate emphasis on people with physical and/or learning disabilities

Services available to service users currently comprise day opportunities for any adults with physical and/or learning disabilities, covering support with all aspects of personal care, independent living skills, personal development, enabling people to be active members of the community.

In view of the exceptional circumstances once again experienced in the year because of the impact of the pandemic it is not considered meaningful to record average annual attendances and prior year comparatives as we were previously accustomed to.

Principal activities, trading review and future developments

The charities principal activity is the provision of day opportunities and care for people with physical and/or learning disabilities, and additional needs that attend the organisation's centre. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

The results incorporate the activities of its predecessor, The Grocott Centre, now renamed The Grocott Centre Endowed Fund and the net incoming resources for the year ended 31st March 2022 are also included in the consolidated result. The result for the year was a net profit of £396: (2021 deficit £21,685) and has been deducted from total reserves carried forward.

Following the vaccine rollout programme begun in early 2021 we were able to provide limited weekly access to our care facilities. This has continued on a more extensive basis in 2021-22, and we have been able to accommodate more members attending the centre for sessions this year. In spite of this there has continued to be a limitation in our abilities to substantially increase our levels of income from social care provision to prior levels. This continues to impact on our costs, particularly on personnel and during the financial year we have again relied on financial support from Government (JRS), which ceased in September 2021, together with Government-supported covid protection funding through our local authority and these are also recorded in the results. In spite of these difficulties we have continued to work with both local authorities to ensure there is a care plan in place for all of our service users.
Following the sale of Sanderson House in 2020 we were able to reduce our long-term fixed costs and provide substantial liquid funds going forward. This is currently considered by the Trustees to be a more beneficial situation financially and gives us flexibility regarding the continuation of operations for the immediate future.

Public benefit

By carrying out our objectives and activities, the trustees consider that they have complied with the Charity Commission's public benefit guidance when exercising any powers and duties to which the guidance is relevant.

Fund raising

Our fund raising activities are targeted to specific projects and the level of fund raising is therefore dependent on the number and scale of projects planned.

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Results

There was a net profit on activities for the year of £396 compared to a deficit of £21,685 for 2021. Total income increased by £9,626 to £106,152. This included an increase in day care income from £22,639 to £59,800.Total expenditure was £105,756, a reduction of £12,455.

Overall bank and cash balances were £282,452, an increase of £5,777 in the year.

Reserves policy

The events of recent years have had an effect upon the reserves of the Charity and the trustees are aware that it will be imperative that we maintain income to ensure that we are able to have in reserves funding of at least one year to cover our expenses of £100K approximately. Our current reserves are well in excess of this figure.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

A trustee can propose the appointment of a trustee, on a proposal a vote shall be taken, and approval shall be obtained through a simple majority. A DBS check will be undertaken and if accepted, the applicant will then be co-opted onto the board and be asked to attend the next board meeting of the year until they stand for election at the next Annual General Meeting.

Induction and training of new trustees

The aim of the organisations' training policy is to ensure that staff gain the knowledge and skills necessary for their job role. Training also equips staff for promotion and increases the effectiveness of everyone within the organisation.

All staff receives mandatory training as well as specialist training specific to their role. Staff training and development needs are constantly assessed throughout their employment and training is followed up by formal observations.

Trustees

The trustees remained in place during the course of the year except as noted on page 3. The trustees would like to thank them both for all their valuable time and support on behalf of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06601430 (England and Wales)

Registered Charity number

1125439

Registered office

Cliveden Chambers
Cliveden Place
Longton
Stoke on Trent
Staffordshire
ST3 4JB

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2022

Trustees
J Matthews
Mrs D Campbell CEO
Mrs G J Capey (resigned 1.7.21)
M Spooner (resigned 31.8.22)
M Swistek

Company Secretary
J Matthews

Independent Examiner
Paul Scriven FCCA
The Chartered Association of Certified Accountants
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Patron
The Rt Hon The Lord Stafford DL, FRAgS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 November 2022 and signed on its behalf by:

D Campbell

Mrs D Campbell - Trustee

Independent Examiner's Report to the Trustees of
The Grocott Centre Limited

Independent examiner's report to the trustees of The Grocott Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Scriven

Paul Scriven FCCA
The Chartered Association of Certified Accountants
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

2 November 2022

The Grocott Centre Limited

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	45,551	-	-	45,551	73,668
Charitable activities						
Day care facilities		59,800	-	-	59,800	22,639
Investment income	3	25	-	116	141	219
Other income		660	-	-	660	-
Total		106,036	-	116	106,152	96,526
EXPENDITURE ON						
Raising funds		2,639	-	-	2,639	3,044
Charitable activities						
Day care facilities		103,117	-	-	103,117	115,167
Total		105,756	-	-	105,756	118,211
NET INCOME/(EXPENDITURE)		280	-	116	396	(21,685)
RECONCILIATION OF FUNDS						
Total funds brought forward		61,691	21,799	192,327	275,817	297,502
TOTAL FUNDS CARRIED FORWARD		61,971	21,799	192,443	276,213	275,817

The notes form part of these financial statements

The Grocott Centre Limited

Balance Sheet
31 March 2022

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	9	1,797	2,311
Investments	10	1,085	999
		2,882	3,310
CURRENT ASSETS			
Debtors	11	7,351	1,658
Cash at bank		282,452	276,675
		289,803	278,333
CREDITORS			
Amounts falling due within one year	12	(16,472)	(5,826)
NET CURRENT ASSETS		273,331	272,507
TOTAL ASSETS LESS CURRENT LIABILITIES		276,213	275,817
NET ASSETS		276,213	275,817
FUNDS	15		
Unrestricted funds		61,971	61,691
Restricted funds		21,799	21,799
Endowment funds		192,443	192,327
TOTAL FUNDS		276,213	275,817

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

The Grocott Centre Limited

Balance Sheet - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2022 and were signed on its behalf by:

J Matthews - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grants receivable, including government grants relating to Covid-19 support schemes, are recognised in the accounts on an accruals basis. Recognition occurs from the date of entitlement and when the charity has complied with all conditions attached to the grant. Donations, gifts and fund raising are recognised in the accounts when received. Gifts in kind are valued at their value to the charity. Legacies are included when the full amount has been received. All other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The support costs of the charity which includes wages and salaries, premises costs, telephone, printing, postage, stationery, equipment hire, subscriptions, training and insurance are allocated based on the level of activity. The percentages applied are as follows:

Direct charitable expenditure	95%
Fundraising and publicity	2.5%
Governance costs	2.5%

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds consist of a permanent endowment, The Manor House Fund. Income from the endowment is allocated to the activities of the charity.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing commitments
Rentals paid under operating leases are charged to profit and loss as they are due.

Company status
The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	1,796	2,201
Grants - CJRS	18,383	60,146
Grants - other local government related Covid-19 grants	21,972	11,321
Other grants	3,400	-
	45,551	73,668

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
SOT Council	21,972	11,321

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Endowment funds - dividends received	30	29
Endowment funds - increase/ (decrease) in market value of investments	86	171
Deposit account interest	25	19
	141	219

continued...

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	514	5,422
Loss/(Profit) on disposal - owned assets	-	4,370
Operating lease costs	14,685	6,668

5. TRUSTEES' REMUNERATION AND BENEFITS

Mrs Debbie Campbell, a trustee of the charity, received remuneration in relation to her role as Chief Executive Officer. No remuneration was paid in relation to her role as a trustee of the charity. There was no other remuneration or benefits paid to trustees for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Management & operational staff	4	5

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Endowment funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	73,668	-	-	73,668
Charitable activities				
Day care facilities	22,639	-	-	22,639
Investment income	19	-	200	219
Total	96,326	-	200	96,526
EXPENDITURE ON				
Raising funds	3,044	-	-	3,044
Charitable activities				
Day care facilities	114,802	365	-	115,167
Total	117,846	365	-	118,211
NET INCOME/(EXPENDITURE)	(21,520)	(365)	200	(21,685)

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
RECONCILIATION OF FUNDS				
Total funds brought forward	83,211	22,164	192,127	297,502
TOTAL FUNDS CARRIED FORWARD	61,691	21,799	192,327	275,817

8. THE GROCOTT CENTRE ENDOWED FUND

Endowment funds consist of a permanent endowment, The Manor House Fund, which was received from the Newcastle Centre for the Physically Handicapped in 2001/2002. It consisted of shares in Charinco and Charinshare investments together with the cash proceeds of the sale of the Manor House property. Income from the endowment is allocated to the activities of the charity. In 2008 approval was received from the Charity Commission for a scheme to incorporate the endowment funds within the limited company charity. The scheme was a uniting direction that the Grocott Centre Endowed Fund (formerly The Grocott Centre) be treated as forming part of the incorporated charity, The Grocott Centre Limited, for the purposes of Part II (registration) and Part IV (accounting) of the Charities Act 1993.
In 2012 the majority of the endowment fund's investments were sold and the proceeds were applied to the costs of relocating the charity's operations to Heron Cross House. In the event of the winding up of the charity the outstanding amount would be repayable to the endowment fund.
At the balance sheet date the amount outstanding was £192,443 (2021 - £192,327).

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	15,949	2,568	18,517
DEPRECIATION			
At 1 April 2021	15,949	257	16,206
Charge for year	-	514	514
At 31 March 2022	15,949	771	16,720
NET BOOK VALUE			
At 31 March 2022	-	1,797	1,797
At 31 March 2021	-	2,311	2,311

continued...

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2021	999
Revaluations	86
At 31 March 2022	1,085
NET BOOK VALUE	
At 31 March 2022	1,085
At 31 March 2021	999

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2022	1,085

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	4,245	-
Prepayments and accrued income	3,106	1,658
	7,351	1,658

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Social security and other taxes	960	(55)
Accruals and deferred income	15,512	5,881
	16,472	5,826

continued...

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	374	374
Between one and five years	905	1,279
	1,279	1,653

The charity also has a rental agreement in respect of the property, on which it is required to give three months notice to terminate the agreement. The monthly rent is variable, but was £1,387 for March 2022.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	Endowment funds	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£	£
Fixed assets	1,797	-	-	1,797	2,311
Investments	-	-	1,085	1,085	999
Current assets	76,646	21,799	191,358	289,803	278,333
Current liabilities	(16,472)	-	-	(16,472)	(5,826)
	61,971	21,799	192,443	276,213	275,817

15. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	61,691	280	61,971
Restricted funds			
Community Hub project			
	21,799	-	21,799
Endowment funds			
Manor House fund	192,327	116	192,443
TOTAL FUNDS	275,817	396	276,213

continued...

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,036	(105,756)	280
Endowment funds			
Manor House fund	116	-	116
TOTAL FUNDS	106,152	(105,756)	396

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	83,211	(21,520)	61,691
Restricted funds			
Community Hub project			
	22,164	(365)	21,799
Endowment funds			
Manor House fund	192,127	200	192,327
TOTAL FUNDS	297,502	(21,685)	275,817

continued...

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,326	(117,846)	(21,520)
Restricted funds			
Community Hub project			
	-	(365)	(365)
Endowment funds			
Manor House fund	200	-	200
TOTAL FUNDS	96,526	(118,211)	(21,685)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	83,211	(21,240)	61,971
Restricted funds			
Community Hub project			
	22,164	(365)	21,799
Endowment funds			
Manor House fund	192,127	316	192,443
TOTAL FUNDS	297,502	(21,289)	276,213

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	202,362	(223,602)	(21,240)
Restricted funds			
Community Hub project			
	-	(365)	(365)
Endowment funds			
Manor House fund	316	-	316
TOTAL FUNDS	202,678	(223,967)	(21,289)

Restricted funds - Community Hub project
Represented an amount received to help improve bathroom facilities and purchase additional catering equipment. The project enabled us to offer support, services and facilities to members of the wider community by the provision of lunch clubs, social groups and hobby and interest sessions.

16. CONTINGENT LIABILITIES

In the opinion of the trustees of the charity at 31st March 2021 there were no contingent liabilities or contractual liabilities. It should be noted however that as a result of the sale of Sanderson House in October 2020 there may be a possibility that under the terms of the grant of £26,000 made in 2019 part or all of this may be subject to repayment to Stoke City Council at some time in the future.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

The Grocott Centre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Donations	1,796	-	-	1,796	2,201
Grants - CJRS	18,383	-	-	18,383	60,146
Grants - other local government related Covid-19 grants	21,972	-	-	21,972	11,321
Other grants	3,400	-	-	3,400	-
	45,551	-	-	45,551	73,668
Investment income					
Endowment funds - dividends received	-	-	30	30	29
Endowment funds - increase/ (decrease) in market value of investments	-	-	86	86	171
Deposit account interest	25	-	-	25	19
	25	-	116	141	219
Charitable activities					
Day care charges	59,800	-	-	59,800	22,639
Other income					
Other income	660	-	-	660	-
Total incoming resources	106,036	-	116	106,152	96,526
EXPENDITURE					
Other trading activities					
Wages	1,899	-	-	1,899	2,235
Other costs	727	-	-	727	564
Depreciation of tangible fixed assets	13	-	-	13	135
Loss on sale of tangible fixed assets	-	-	-	-	110
	2,639	-	-	2,639	3,044
Charitable activities					
Wages	63,638	-	-	63,638	73,882
Social security	356	-	-	356	1,422
Pensions	8,152	-	-	8,152	7,223
Carried forward	72,146	-	-	72,146	82,527

This page does not form part of the statutory financial statements

The Grocott Centre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.22 Total funds £	31.3.21 Total funds £
Charitable activities					
Brought forward	72,146	-	-	72,146	82,527
Telephone	1,226	-	-	1,226	1,321
Advertising	525	-	-	525	-
Sundries	2,214	-	-	2,214	1,657
Catering	568	-	-	568	59
Activities	2,595	-	-	2,595	57
Premises	17,673	-	-	17,673	12,133
Transport, travel & subsistence	1,304	-	-	1,304	2,068
Equipment hire, repairs & renewals	13	-	-	13	1,714
Legal & professional	2,980	-	-	2,980	2,213
Proportion of other costs allocated to Other Trading Activities	(727)	-	-	(727)	(564)
Proportion of other costs allocated to Governance costs	(727)	-	-	(727)	(564)
Depreciation of tangible fixed assets	488	-	-	488	5,152
Loss on sale of tangible fixed assets	-	-	-	-	4,150
	100,278	-	-	100,278	111,923
Support costs					
Governance costs					
Wages	1,899	-	-	1,899	2,235
Other costs	727	-	-	727	564
Bank charges	200	-	-	200	200
Depreciation of tangible fixed assets	13	-	-	13	135
Loss on sale of tangible fixed assets	-	-	-	-	110
	2,839	-	-	2,839	3,244
Total resources expended	105,756	-	-	105,756	118,211
Net income/(expenditure)	280	-	116	396	(21,685)

This page does not form part of the statutory financial statements

THE GROCOTT CENTRE LIMITED

England & Wales - Charity number 1125439

Accounts

REGISTERED COMPANY NUMBER: 06601430 (England and Wales)
REGISTERED CHARITY NUMBER: 1125439

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2021

for

The Grocott Centre Limited

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

The Grocott Centre Limited

Contents of the Financial Statements
for the Year Ended 31 March 2021

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's principal activities are the provision of day opportunities and care for people with physical and/or learning disabilities, people living with dementia, older age and additional needs that attend the organisation's centre. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

Services available to service users comprise day opportunities for any adults with physical and/or learning disabilities, people living with dementia, older age covering support with all aspects of personal care, independent living skills, personal development, enabling people to be active members of the community.

In view of the exceptional circumstances experienced in the year because of the impact of the pandemic it is not considered meaningful to record average annual attendances and prior year comparatives as we usually do.

Principal activities, trading review and future developments

The charities principal activity is the provision of day opportunities and care for people with physical and/or learning disabilities, people living with dementia, older age and additional needs that attend the organisation's centre. The organisation's activities are aimed at adults of all ages from North Staffordshire and adjoining areas.

The results incorporate the activities of its predecessor, The Grocott Centre, now renamed The Grocott Centre Endowed Fund and the net incoming resources for the year ended 31st March 2021 are also included in the consolidated result. The result for the year was a net loss of £21,685: (2020 deficit £86,120) and has been deducted from total reserves carried forward.

The Covid 19 lockdown measures were introduced by the Government on 23 March 2020. Since then the organisation has been very restricted in its ability to provide its previous level of services to our service users. During the lockdown period March to June 2020 we endeavoured to keep in touch with all service users by using a variety of methods to do this. These include contact through social media and other on-line support, weekly welfare telephone calls to service users and families, dropped off activity packs, made socially distanced visits, and offered practical advice and assistance. The majority of our service users are classified as requiring shielding and remained at risk throughout the year. We have therefore been restricted in our ability to provide our former levels of care during the year. In August, following the relaxation of lockdown measures, we were able to start a limited service for a few of our less vulnerable service users with the eventual hope of providing a more extensive service using local community centres. Following the sale of the Sanderson House property in early October however we were able to move to rented accommodation at Blurton Community Hub and this is now the centre of our operations. There were further lockdown measures imposed over the remaining part of the year, but future relief from these became more likely with the development and approval of a viable vaccine in late 2020. The vaccine rollout programme began in early 2021 and has enabled us to provide limited weekly access to our care facilities. It is hoped that this continues on more extensive basis in 2021-22. The overall effect of this limitation has been to substantially reduce our levels of income from social care provision during the year. This has also impacted on our costs, particularly on personnel and during the financial year we have relied on financial support from Government (JRS) and local authority funding. and these are also recorded in the results. The situation also led to a number of redundancies in the year, the cost of which are also included in these results. In spite of these difficulties we have endeavoured to work with the local authorities to ensure there is a care plan in place for all of our service users once lockdown measures have been phased out and the vaccination rollout completed: this currently appears to be likely in late summer 2021.
The JRS scheme is due to be phased out by September 2021 and the trustees are confident that by then plans will be in place to restore levels of care and return to commercial viability. The sale of Sanderson House has enabled us to reduce our long-term fixed costs and provide substantial liquid funds going forward. In the context of the current health crisis this is considered by the Trustees to be a more beneficial situation financially and gives us flexibility regarding the continuation of operations for the immediate future.

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES
Public benefit
By carrying out our objectives and activities, the trustees consider that they have complied with the Charity Commission's public benefit guidance when exercising any powers and duties to which the guidance is relevant.

Trustees
The trustees remained in place during the course of the year. Mrs G J Capey, the widow of our former chairman Mr Derek Capey, resigned her position on 1 July 2021. She has been a valued trustee and her contributions have been greatly appreciated. The effect of the pandemic has led her to this decision but she has informed us that when activities return to normal she would like to continue to help in a voluntary capacity as her time allows.

Social investments
There was a net loss on activities for the year of £21,685 compared to a deficit of £86,120 for 2020. Total income reduced by £129,928 to £96,526, mainly as a result of limited activity. Total expenditure was £118,211, a reduction of £194,363. This is again due to limited activity due as a result of the pandemic .

Overall bank and cash balances were £276,675, an increase of £186,093 in the year, as a result of the disposal of Sanderson House in October 2020..

Fund raising
Our fund raising activities are targeted to specific projects and the level of fund raising is therefore dependent on the number and scale of projects planned.

Training
The aim of the organisations' training policy is to ensure that staff gain the knowledge and skills necessary for their job role. Training also equips staff for promotion and increases the effectiveness of everyone within the organisation.

All staff receives mandatory training as well as specialist training specific to their role. Staff training and development needs are constantly assessed throughout their employment and training is followed up by formal observations.

EVENTS SINCE THE END OF THE YEAR
Information relating to events since the end of the year is given in the notes to the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06601430 (England and Wales)

Registered Charity number
1125439

Registered office
Cliveden Chambers
Cliveden Place
Longton
Stoke on Trent
Staffordshire
ST3 4JB

The Grocott Centre Limited

Report of the Trustees
for the Year Ended 31 March 2021

Trustees
J Matthews
Mrs D Campbell CEO
Mrs G J Capey (resigned 1.7.21)
M Spooner
M Swistek

Company Secretary
J Matthews

Independent Examiner
Paul Scriven FCCA
The Chartered Association of Certified Accountants
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Patron
The Rt Hon The Lord Stafford DL, FRAgS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9 September 2021 and signed on its behalf by:

DCampbell

Mrs D Campbell - Trustee

Independent Examiner's Report to the Trustees of The Grocott Centre Limited

Independent examiner's report to the trustees of The Grocott Centre Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Scriven

Paul Scriven FCCA
The Chartered Association of Certified Accountants
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

9 September 2021

The Grocott Centre Limited

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	Endowment funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	73,668	-	-	73,668	39,748
Charitable activities						
Day care facilities		22,639	-	-	22,639	177,552
Other trading activities	3	-	-	-	-	9,127
Investment income	4	19	-	200	219	27
Total		96,326	-	200	96,526	226,454
EXPENDITURE ON						
Raising funds		3,044	-	-	3,044	7,799
Charitable activities						
Day care facilities		114,802	365	-	115,167	304,775
Total		117,846	365	-	118,211	312,574
NET INCOME/(EXPENDITURE)		(21,520)	(365)	200	(21,685)	(86,120)
RECONCILIATION OF FUNDS						
Total funds brought forward		83,211	22,164	192,127	297,502	383,622
TOTAL FUNDS CARRIED FORWARD		61,691	21,799	192,327	275,817	297,502

The notes form part of these financial statements

The Grocott Centre Limited

Balance Sheet
31 March 2021

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	10	2,311	220,470
Investments	11	999	828
		3,310	221,298
CURRENT ASSETS			
Debtors	12	1,658	8,587
Cash at bank		276,675	90,582
		278,333	99,169
CREDITORS			
Amounts falling due within one year	13	(5,826)	(22,965)
NET CURRENT ASSETS		272,507	76,204
TOTAL ASSETS LESS CURRENT LIABILITIES		275,817	297,502
NET ASSETS		275,817	297,502
FUNDS	16		
Unrestricted funds		61,691	83,211
Restricted funds		21,799	22,164
Endowment funds		192,327	192,127
TOTAL FUNDS		275,817	297,502

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

The Grocott Centre Limited

Balance Sheet - continued
31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9 September 2021 and were signed on its behalf by:

J Matthews - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grants receivable, including government grants relating to Covid-19 support schemes, are recognised in the accounts on an accruals basis. Recognition occurs from the date of entitlement and when the charity has complied with all conditions attached to the grant. Donations, gifts and fund raising are recognised in the accounts when received. Gifts in kind are valued at their value to the charity. Legacies are included when the full amount has been received. All other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
The support costs of the charity which includes wages and salaries, premises costs, telephone, printing, postage, stationery, equipment hire, subscriptions, training and insurance are allocated based on the level of activity. The percentages applied are as follows:

Direct charitable expenditure	95%
Fundraising and publicity	2.5%
Governance costs	2.5%

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

continued...

1. **ACCOUNTING POLICIES - continued**

Fund accounting
Endowment funds consist of a permanent endowment, The Manor House Fund. Income from the endowment is allocated to the activities of the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing commitments
Rentals paid under operating leases are charged to profit and loss as they are due.

Company status
The charity is a company limited by guarantee. The members of the company are the trustees named on page 3. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

2. **DONATIONS AND LEGACIES**

	31.3.21	31.3.20
	£	£
Donations	2,201	19,460
Legacies	-	20,288
Grants - CJRS	60,146	-
Grants - other local government related Covid-19 grants	11,321	-
	73,668	39,748

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
SOT Council	11,321	-

3. **OTHER TRADING ACTIVITIES**

	31.3.21	31.3.20
	£	£
Fundraising events	-	9,127

continued...

4. **INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Endowment funds - dividends received	29	29
Endowment funds - increase/ (decrease) in market value of investments	171	(28)
Deposit account interest	19	26
	219	27

5. **NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	5,422	13,209
Loss/(Profit) on disposal - owned assets	4,370	(2,536)
Impairment loss - owned assets	-	85,890
Operating lease costs	6,668	-

6. **TRUSTEES' REMUNERATION AND BENEFITS**

Mrs Debbie Campbell, a trustee of the charity, received remuneration in relation to her role as Chief Executive Officer. No remuneration was paid in relation to her role as a trustee of the charity. There was no other remuneration or benefits paid to trustees for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

7. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Management & operational staff	5	10

No employees received emoluments in excess of £60,000.

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	39,748	-	-	39,748
Charitable activities				
Day care facilities	177,552	-	-	177,552
Other trading activities	9,127	-	-	9,127
Investment income	26	-	1	27
Total	226,453	-	1	226,454
EXPENDITURE ON				
Raising funds	7,799	-	-	7,799
Charitable activities				
Day care facilities	303,744	1,031	-	304,775
Total	311,543	1,031	-	312,574
NET INCOME/(EXPENDITURE)	(85,090)	(1,031)	1	(86,120)
RECONCILIATION OF FUNDS				
Total funds brought forward	168,301	23,195	192,126	383,622
TOTAL FUNDS CARRIED FORWARD	83,211	22,164	192,127	297,502

9. THE GROCOTT CENTRE ENDOWED FUND

Endowment funds consist of a permanent endowment, The Manor House Fund, which was received from the Newcastle Centre for the Physically Handicapped in 2001/2002. It consisted of shares in Charinco and Charinshare investments together with the cash proceeds of the sale of the Manor House property. Income from the endowment is allocated to the activities of the charity. In 2008 approval was received from the Charity Commission for a scheme to incorporate the endowment funds within the limited company charity. The scheme was a uniting direction that the Grocott Centre Endowed Fund (formerly The Grocott Centre) be treated as forming part of the incorporated charity, The Grocott Centre Limited, for the purposes of Part II (registration) and Part IV (accounting) of the Charities Act 1993.

In 2012 the majority of the endowment fund's investments were sold and the proceeds were applied to the costs of relocating the charity's operations to Heron Cross House. In the event of the winding up of the charity the outstanding amount would be repayable to the endowment fund.

At the balance sheet date the amount outstanding was £192,327 (2020 - £192,127).

continued...

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2020	408,681	246,746	45,899	30,955	732,281
Additions	-	-	-	2,568	2,568
Disposals	(408,681)	(246,746)	(29,950)	(30,955)	(716,332)
At 31 March 2021	-	-	15,949	2,568	18,517
DEPRECIATION					
At 1 April 2020	194,593	241,359	45,899	29,960	511,811
Charge for year	4,089	1,076	-	257	5,422
Eliminated on disposal	(198,682)	(242,435)	(29,950)	(29,960)	(501,027)
At 31 March 2021	-	-	15,949	257	16,206
NET BOOK VALUE					
At 31 March 2021	-	-	-	2,311	2,311
At 31 March 2020	214,088	5,387	-	995	220,470

11. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2020	828
Revaluations	171
At 31 March 2021	999
NET BOOK VALUE	
At 31 March 2021	999
At 31 March 2020	828

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Listed investments £
Valuation in 2021	999

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Charges receivable	-	5,684
Prepayments and accrued income	1,658	2,903
	1,658	8,587

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Social security and other taxes	(55)	1,462
Accruals and deferred income	5,881	21,503
	5,826	22,965

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	374	-
Between one and five years	1,279	-
	1,653	-

The charity also has a rental agreement in respect of the property, on which it is required to give three months notice to terminate the agreement. The monthly rent is variable, but was £832 for March 2021.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	Endowment funds	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£	£
Fixed assets	2,311	-	-	2,311	220,470
Investments	-	-	999	999	828
Current assets	65,206	21,799	191,328	278,333	99,169
Current liabilities	(5,826)	-	-	(5,826)	(22,965)
	61,691	21,799	192,327	275,817	297,502

continued...

16. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	83,211	(21,520)	61,691
Restricted funds			
Community Hub project			
	22,164	(365)	21,799
Endowment funds			
Manor House fund	192,127	200	192,327
TOTAL FUNDS	297,502	(21,685)	275,817

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,326	(117,846)	(21,520)
Restricted funds			
Community Hub project			
	-	(365)	(365)
Endowment funds			
Manor House fund	200	-	200
TOTAL FUNDS	96,526	(118,211)	(21,685)

continued...

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	168,301	(85,090)	83,211
Restricted funds			
Community Hub project			
	23,195	(1,031)	22,164
Endowment funds			
Manor House fund	192,126	1	192,127
TOTAL FUNDS	383,622	(86,120)	297,502

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,453	(311,543)	(85,090)
Restricted funds			
Community Hub project			
	-	(1,031)	(1,031)
Endowment funds			
Manor House fund	1	-	1
TOTAL FUNDS	226,454	(312,574)	(86,120)

continued...

The Grocott Centre Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

16. **MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	168,301	(106,610)	61,691
Restricted funds			
Community Hub project			
	23,195	(1,396)	21,799
Endowment funds			
Manor House fund	192,126	201	192,327
TOTAL FUNDS	383,622	(107,805)	275,817

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	322,779	(429,389)	(106,610)
Restricted funds			
Community Hub project			
	-	(1,396)	(1,396)
Endowment funds			
Manor House fund	201	-	201
TOTAL FUNDS	322,980	(430,785)	(107,805)

Restricted funds - Community Hub project
Represented an amount received to help improve bathroom facilities and purchase additional catering equipment. The project enabled us to offer support, services and facilities to members of the wider community by the provision of lunch clubs, social groups and hobby and interest sessions.

continued...

17. CONTINGENT LIABILITIES

In the opinion of the trustees of the charity at 31st March 2021 there were no contingent liabilities or contractual liabilities. It should be noted however that as a result of the sale of Sanderson House in October 2020 there may be a possibility that under the terms of the grant of £26,000 made in 2019 part or all of this may be subject to repayment to Stoke City Council at some time in the future.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

The Grocott Centre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies					
Donations	2,201	-	-	2,201	19,460
Legacies	-	-	-	-	20,288
Grants - CJRS	60,146	-	-	60,146	-
Grants - other local government related Covid-19 grants	11,321	-	-	11,321	-
	73,668	-	-	73,668	39,748
Other trading activities					
Fundraising events	-	-	-	-	9,127
Investment income					
Endowment funds - dividends received	-	-	29	29	29
Endowment funds - increase/ (decrease) in market value of investments	-	-	171	171	(28)
Deposit account interest	19	-	-	19	26
	19	-	200	219	27
Charitable activities					
Day care charges	22,639	-	-	22,639	144,173
Catering income	-	-	-	-	18,285
Transport income	-	-	-	-	12,696
Sundry income	-	-	-	-	2,398
	22,639	-	-	22,639	177,552
Total incoming resources	96,326	-	200	96,526	226,454
EXPENDITURE					
Other trading activities					
Wages	2,235	-	-	2,235	3,999
Other costs	564	-	-	564	1,386
Depreciation of tangible fixed assets	135	-	-	135	267
Loss on sale of tangible fixed assets	110	-	-	110	-
Impairment losses for tangible fixed assets	-	-	-	-	2,147
	3,044	-	-	3,044	7,799

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The Grocott Centre Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.21 Total funds £	31.3.20 Total funds £
Other trading activities					
Charitable activities					
Wages	73,882	-	-	73,882	139,539
Social security	1,422	-	-	1,422	4,950
Pensions	7,223	-	-	7,223	7,489
Telephone	1,321	-	-	1,321	2,616
Sundries	1,657	-	-	1,657	310
Catering	59	-	-	59	7,840
Activities	57	-	-	57	4,788
Premises	12,133	-	-	12,133	14,584
Printing, postage & stationery	-	-	-	-	4,327
Transport, travel & subsistence	2,068	-	-	2,068	9,182
Equipment hire, repairs & renewals	1,714	-	-	1,714	8,248
Training	-	-	-	-	545
Legal & professional	2,213	-	-	2,213	3,595
Proportion of other costs allocated to Other Trading Activities	(564)	-	-	(564)	(1,386)
Proportion of other costs allocated to Governance costs	(564)	-	-	(564)	(1,385)
Depreciation of tangible fixed assets	4,787	365	-	5,152	10,139
Loss on sale of tangible fixed assets	4,150	-	-	4,150	-
Impairment losses for tangible fixed assets	-	-	-	-	81,596
	111,558	365	-	111,923	296,977
Support costs					
Governance costs					
Wages	2,235	-	-	2,235	3,999
Other costs	564	-	-	564	1,385
Bank charges	200	-	-	200	-
Depreciation of tangible fixed assets	135	-	-	135	267
Loss on sale of tangible fixed assets	110	-	-	110	-
Impairment losses for tangible fixed assets	-	-	-	-	2,147
	3,244	-	-	3,244	7,798
Total resources expended	117,846	365	-	118,211	312,574
Net expenditure	(21,520)	(365)	200	(21,685)	(86,120)

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