

Paterson Brodie Limited

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

Paterson Brodie Limited

The Grocott Centre Limited

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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 charity's 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

Paterson Brodie Limited

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:



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').

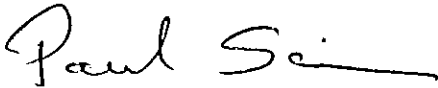
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Paterson Brodie Limited

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

Paterson Brodie Limited

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 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:

A handwritten signature in black ink, appearing to be 'J Matthews', written in a cursive style.

J Matthews - Trustee

The Grocott Centre Limited

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

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.

The Grocott Centre Limited

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

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	-
	<u>73,668</u>	<u>39,748</u>

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

	31.3.21	31.3.20
	£	£
SOT Council	<u>11,321</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	<u>-</u>	<u>9,127</u>

The Grocott Centre Limited

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

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
	<u>219</u>	<u>27</u>

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	<u>6,668</u>	<u>-</u>

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	<u>5</u>	<u>10</u>

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

The Grocott Centre Limited

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

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).

The Grocott Centre Limited

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

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

The Grocott Centre Limited

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

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
	<u>1,658</u>	<u>8,587</u>

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
	<u>5,826</u>	<u>22,965</u>

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	-
	<u>1,653</u>	<u>-</u>

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)
	<u>61,691</u>	<u>21,799</u>	<u>192,327</u>	<u>275,817</u>	<u>297,502</u>

The Grocott Centre Limited

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

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	<u>297,502</u>	<u>(21,685)</u>	<u>275,817</u>

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	<u>96,526</u>	<u>(118,211)</u>	<u>(21,685)</u>

The Grocott Centre Limited

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

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	<u>383,622</u>	<u>(86,120)</u>	<u>297,502</u>

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	<u>226,454</u>	<u>(312,574)</u>	<u>(86,120)</u>

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	<u>383,622</u>	<u>(107,805)</u>	<u>275,817</u>

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	<u>322,980</u>	<u>(430,785)</u>	<u>(107,805)</u>

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.

The Grocott Centre Limited

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

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.

Paterson Brodie Limited

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	-
	<u>73,668</u>	<u>-</u>	<u>-</u>	<u>73,668</u>	<u>39,748</u>
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
	<u>19</u>	<u>-</u>	<u>200</u>	<u>219</u>	<u>27</u>
Charitable activities					
Day care charges	22,639	-	-	22,639	144,173
Catering income	-	-	-	-	18,285
Transport income	-	-	-	-	12,696
Sundry income	-	-	-	-	2,398
	<u>22,639</u>	<u>-</u>	<u>-</u>	<u>22,639</u>	<u>177,552</u>
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
	<u>3,044</u>	<u>-</u>	<u>-</u>	<u>3,044</u>	<u>7,799</u>

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Paterson Brodie Limited

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
	<u>111,558</u>	<u>365</u>	<u>-</u>	<u>111,923</u>	<u>296,977</u>
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
	<u>3,244</u>	<u>-</u>	<u>-</u>	<u>3,244</u>	<u>7,798</u>
Total resources expended	<u>117,846</u>	<u>365</u>	<u>-</u>	<u>118,211</u>	<u>312,574</u>
Net expenditure	<u>(21,520)</u>	<u>(365)</u>	<u>200</u>	<u>(21,685)</u>	<u>(86,120)</u>

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