

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 2022
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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Paterson Brodie Limited

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 charity's 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.

Paterson Brodie Limited

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

Paterson Brodie Limited

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

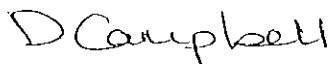
ST3 4JB

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:



Mrs D Campbell - Trustee

Paterson Brodie Limited

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').

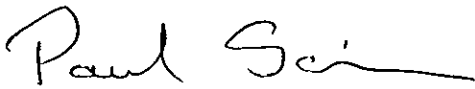
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Paterson Brodie Limited

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		<u>106,036</u>	<u>-</u>	<u>116</u>	<u>106,152</u>	<u>96,526</u>
EXPENDITURE ON						
Raising funds		2,639	-	-	2,639	3,044
Charitable activities						
Day care facilities		103,117	-	-	103,117	115,167
Total		<u>105,756</u>	<u>-</u>	<u>-</u>	<u>105,756</u>	<u>118,211</u>
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		<u>61,971</u>	<u>21,799</u>	<u>192,443</u>	<u>276,213</u>	<u>275,817</u>

The notes form part of these financial statements

Paterson Brodie Limited

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.

Paterson Brodie Limited

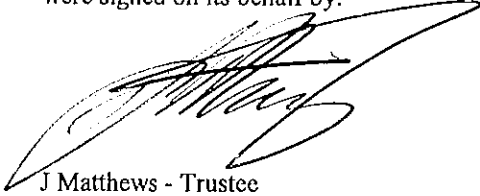
The Grocott Centre Limited

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:

A handwritten signature in black ink, appearing to read 'J Matthews', is written over a horizontal line.

J Matthews - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2022

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.

Paterson Brodie Limited

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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	-
	<u>45,551</u>	<u>73,668</u>

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

	31.3.22	31.3.21
	£	£
SOT Council	<u>21,972</u>	<u>11,321</u>

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
	<u>141</u>	<u>219</u>

Paterson Brodie Limited

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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
	<u>14,685</u>	<u>6,668</u>

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
	4	5
Management & operational staff	<u>4</u>	<u>5</u>

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	<u>96,326</u>	<u>-</u>	<u>200</u>	<u>96,526</u>
EXPENDITURE ON				
Raising funds	3,044	-	-	3,044
Charitable activities				
Day care facilities	114,802	365	-	115,167
Total	<u>117,846</u>	<u>365</u>	<u>-</u>	<u>118,211</u>
NET INCOME/(EXPENDITURE)	(21,520)	(365)	200	(21,685)

Paterson Brodie Limited

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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

Paterson Brodie Limited

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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

Paterson Brodie Limited

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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
	<u>1,279</u>	<u>1,653</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 £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)
	<u>61,971</u>	<u>21,799</u>	<u>192,443</u>	<u>276,213</u>	<u>275,817</u>

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	<u>275,817</u>	<u>396</u>	<u>276,213</u>

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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	<u>106,152</u>	<u>(105,756)</u>	<u>396</u>

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

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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

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	<u>297,502</u>	<u>(21,289)</u>	<u>276,213</u>

The Grocott Centre Limited

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

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	<u>202,678</u>	<u>(223,967)</u>	<u>(21,289)</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.

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.

Paterson Brodie Limited

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	-
	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

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Paterson Brodie Limited

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
	<u>100,278</u>	<u>-</u>	<u>-</u>	<u>100,278</u>	<u>111,923</u>
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
	<u>2,839</u>	<u>-</u>	<u>-</u>	<u>2,839</u>	<u>3,244</u>
Total resources expended	<u>105,756</u>	<u>-</u>	<u>-</u>	<u>105,756</u>	<u>118,211</u>
Net income/(expenditure)	<u>280</u>	<u>-</u>	<u>116</u>	<u>396</u>	<u>(21,685)</u>

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