

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

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for the Year Ended 31 March 2023

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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 charity's 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

Trustees

J Matthews (resigned 13.3.23)
Mrs D Campbell CEO
M Spooner (resigned 30.8.22)
M Swistek
N Macdonald (appointed 3.1.23)

Company Secretary

J Matthews (resigned 13.3.23)

Independent Examiner

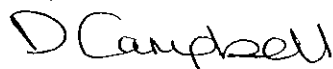
Paul Scriven FCCA
Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

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:



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 FCCA

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

24 November 2023

Paterson Brodie Limited

The Grocott Centre Limited

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		<u>93,768</u>	<u>-</u>	<u>(41)</u>	<u>93,727</u>	<u>106,152</u>
 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		<u>169,908</u>	<u>-</u>	<u>-</u>	<u>169,908</u>	<u>105,756</u>
 NET INCOME/(EXPENDITURE)						
Transfers between funds	16	(76,140) 78,415	- (21,799)	(41) (56,616)	(76,181) -	396 -
Net movement in funds		<u>2,275</u>	<u>(21,799)</u>	<u>(56,657)</u>	<u>(76,181)</u>	<u>396</u>
 RECONCILIATION OF FUNDS						
Total funds brought forward		61,971	21,799	192,443	276,213	275,817
 TOTAL FUNDS CARRIED FORWARD		<u>64,246</u>	<u>-</u>	<u>135,786</u>	<u>200,032</u>	<u>276,213</u>

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
		<u>2,327</u>	<u>2,882</u>
 CURRENT ASSETS			
Debtors	12	7,611	7,351
Cash at bank		202,292	282,452
		<u>209,903</u>	<u>289,803</u>
 CREDITORS			
Amounts falling due within one year	13	(12,198)	(16,472)
		<u>197,705</u>	<u>273,331</u>
 NET CURRENT ASSETS			
		<u>200,032</u>	<u>276,213</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>200,032</u>	<u>276,213</u>
 NET ASSETS			
 FUNDS	16		
Unrestricted funds		64,246	61,971
Restricted funds		-	21,799
Endowment funds		135,786	192,443
		<u>200,032</u>	<u>276,213</u>
TOTAL FUNDS		<u>200,032</u>	<u>276,213</u>

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.

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

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.

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	-
	<u>20,036</u>	<u>45,551</u>

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

	31.3.23	31.3.22
	£	£
SOT Council	<u>19,146</u>	<u>21,972</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	<u>2,865</u>	<u>-</u>

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
	<u>389</u>	<u>141</u>

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

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
	5	4
Management & operational staff		

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

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	<u>61,971</u>	<u>21,799</u>	<u>192,443</u>	<u>276,213</u>

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	<u>15,949</u>	<u>2,568</u>	<u>18,517</u>
DEPRECIATION			
At 1 April 2022	15,949	771	16,720
Charge for year	<u>-</u>	<u>514</u>	<u>514</u>
At 31 March 2023	<u>15,949</u>	<u>1,285</u>	<u>17,234</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>1,283</u>	<u>1,283</u>
At 31 March 2022	<u>-</u>	<u>1,797</u>	<u>1,797</u>

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)
	<u>1,044</u>
At 31 March 2023	
NET BOOK VALUE	
At 31 March 2023	<u>1,044</u>
At 31 March 2022	<u>1,085</u>

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)
	<u>1,044</u>

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
	<u>7,611</u>	<u>7,351</u>

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

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
	<u>12,198</u>	<u>16,472</u>

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
	<u>6,281</u>	<u>1,279</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 £1,000 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)
	<u>64,246</u>	<u>-</u>	<u>135,786</u>	<u>200,032</u>	<u>276,213</u>

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	<u>276,213</u>	<u>(76,181)</u>	<u>-</u>	<u>200,032</u>

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

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

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

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	<u>275,817</u>	<u>(75,785)</u>	<u>-</u>	<u>200,032</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	199,804	(275,664)	(75,860)
Endowment funds			
Manor House fund	75	-	75
TOTAL FUNDS	<u>199,879</u>	<u>(275,664)</u>	<u>(75,785)</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. 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.

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	-
	<u>20,036</u>	<u>-</u>	<u>-</u>	<u>20,036</u>	<u>45,551</u>
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
	<u>430</u>	<u>-</u>	<u>(41)</u>	<u>389</u>	<u>141</u>
Charitable activities					
Day care charges	58,784	-	-	58,784	59,800
Catering income	10,506	-	-	10,506	-
Sundry income	622	-	-	622	-
	<u>69,912</u>	<u>-</u>	<u>-</u>	<u>69,912</u>	<u>59,800</u>
Other income					
Other income	525	-	-	525	660
	<u>93,768</u>	<u>-</u>	<u>(41)</u>	<u>93,727</u>	<u>106,152</u>
Total incoming resources					
	<u>93,768</u>	<u>-</u>	<u>(41)</u>	<u>93,727</u>	<u>106,152</u>
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
	<u>4,604</u>	<u>-</u>	<u>-</u>	<u>4,604</u>	<u>2,639</u>

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Paterson Brodie Limited

The Grocott Centre Limited

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
	<u>160,968</u>	<u>-</u>	<u>-</u>	<u>160,968</u>	<u>100,278</u>
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
	<u>4,336</u>	<u>-</u>	<u>-</u>	<u>4,336</u>	<u>2,839</u>
Total resources expended	<u>169,908</u>	<u>-</u>	<u>-</u>	<u>169,908</u>	<u>105,756</u>
Net (expenditure)/income	<u>(76,140)</u>	<u>-</u>	<u>(41)</u>	<u>(76,181)</u>	<u>396</u>

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