

REGISTERED COMPANY NUMBER: 07747502 (England and Wales)
REGISTERED CHARITY NUMBER: 1144541

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Friends of Grappenhall Library
(A Company Limited by Guarantee)
Grappenhall Community Library

**Friends of Grappenhall Library
Grappenhall Community Library**

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for the Year Ended 31 March 2021**

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Friends of Grappenhall Library (Registered number: 07747502)
Grappenhall Community Library

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

Aims and purposes

The charitable company's purpose, as set out in the objects contained in the Articles of Association, is to further or benefit the residents of Grappenhall (a district of Warrington) and the neighbourhood by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of a social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for residents.

In furtherance of those objects, as also set out in the objects "to establish or secure the establishment of a community centre at the former Grappenhall Library, Albert Road, Grappenhall, Warrington and to maintain, manage or co-operate with any statutory authority in the maintenance of such centre for activities promoted by the charity in the furtherance of the above objects".

Significant activities

Objectives

To achieve its purposes, the company has re-opened the library building to operate as a community library organised and staffed by volunteers and as a community centre for the benefit of all the residents of Grappenhall and the neighbourhood. In addition to re-establishing a lending library, the company has promoted work with children, young people and the elderly and has made the building available to other voluntary and charitable organisations for the promotion of their own activities for the benefit of the community and for letting for private functions.

Public benefit

It is a fundamental principle of the charity that borrowing membership of the library is open to all members of the public without charge. Membership of the charitable company is also open to all members of the public subject to the payment of an annual subscription, which for the financial year 2020/21 was £10. Accordingly, the activities of the charity meet the public benefit criteria.

The trustees will review the aims, objectives and activities of the charity annually to consider the achievements and development of the objectives over the previous twelve months. The review will help to ensure that the trustees remain focused on the company's objectives and the activities remain focused on the company's aims and purposes. The trustees will act at all times in accordance with the guidance contained in the Charity Commission's General Guidance on Public Benefit.

Volunteers

Throughout the year, and in this report, the actions and support of volunteers have been mentioned time and again. There are many people who have been active and we would like to think one and all for their stellar support. Without them nothing would be possible.

Friends of Grappenhall Library (Registered number: 07747502)
Grappenhall Community Library

Report of the Trustees
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Chair's Report along with the Charitable Activities Report is prefixed to the accounts.

Treasurer's report

Our Financial Year started in the early days of the country's first lockdown. The building and gardens areas were closed apart from the weekly check per our insurance regulations and our twice monthly grass cutting. The trustees had concerns about income as certain bills would still require payment and although our reserves were good there was uncertainty as to how long we would be in this situation. We applied for Government Funding to help with Covid-19 restrictions via Warrington Borough Council and received £19,669 in total which has allowed us to maintain our position in short to medium term.

During the early part of the year, one trustee indicated that he was stepping down from the position, and the acting Chairman also indicated that he was not seeking re-election at the next AGM. Both resignations were due to ill health. They continue to play an active part in their respective areas of the library, and we thank them for the contributions which they have made to the Board and will continue to make.

Friends membership

When the library became a community resource, the "Friends" scheme was launched. This was seen as a means of providing a stable income for the library and indeed in the early days, it proved very popular. We have been very fortunate that membership fees from "Friends" have continued to be paid and we would like to acknowledge our thanks to them. We are extremely grateful for those who have remained "Friends" and have provided this important source of income.

We believe that many of those visiting and using the library are not aware of the "Friends" scheme, with some believing that they are still "Friends" having contributed in the first instance. For this and other reasons, we feel that a relaunch of the "Friends" scheme would be useful at this time to cement the relationship with the library and provide additional income.

Library services

We were aware that many of our borrowers are elderly and they were suffering isolation due to restrictions and in some cases having to shield due to underlining health conditions. A new venture emerged from this scenario with volunteers delivering and collecting requested books to and from the borrowers. This was done following strict Covid-19 instructions.

As the first lockdown ended and restrictions were brought in we looked at how the library would need to be restructured to reopen safely. We purchased items of PPE and a screen for the library desk and the library was emptied of all unnecessary items. We developed a one-way system using both doorways enabling us to meet all covid-19 measures and mapped out the library to give clear instructions to users.

We reopened in July when restrictions were further relaxed and recommenced our book borrowing service. During the next month, we looked at how we could accommodate some of the activities which use the library on a regular basis and this included putting a marquee up in the garden. With some activities it was possible to develop plans that would enable us to reopen on a limited basis within national guidelines however solutions for activities involving children, tai chi and community coffee remained elusive. Expansion of activities opening was planned for the autumn including introduction of a small number of social events, however Warrington moved to tier 3 restrictions preventing these from moving forward. A craft group continued via Zoom and has contributed to our income on a regular basis. The reading group were able to meet for September/October however it has since transferred to zoom although they have missed meeting as a group. The reintroduction of full national lockdown meant that the library closed its doors once again until 12th April 2021. This created a challenge for the AGM which was transferred to zoom and was well attended.

We are extremely aware of Covid-19 restrictions regarding distancing however during the final period of lockdown the volunteers have organised an overhaul of the stock and book donations, repainting of the library and kitchen, and a thorough cleaning of the entire building the building. The trustees have had the library carpark resurfaced, additional security lighting and outside electrical sockets, painting of outside and inside areas and general maintenance of the building and garden area.

Friends of Grappenhall Library (Registered number: 07747502)
Grappenhall Community Library

Report of the Trustees
for the Year Ended 31 March 2021

In conclusion, the trustees are aware that reopening of the library and activities is going to be challenging in the short to medium term as there are a complex set of needs for many members of our community including volunteers. Covid-19 has also made the trustees recognise that the library does not provide sufficient income to stand alone and needs the additional revenue which is generated by the various activities which are run within the premises.

FINANCIAL REVIEW

Financial position

It has been a difficult year of financially for the library due to the pandemic. We continue to raise funds which are broadly equal to the cost of our operating activities. To this end, the library applied and received government funding through support grants from Warrington Borough Council.

In the year ended 31st March 2021, our income was £25,648, with support grants making up £19,669 of that total. Our costs were continually monitored by the trustees during the pandemic with overall costs falling to £12,076, including £3,536 for property maintenance. This means that overall a surplus of £13,572 was achieved compared to a surplus of £3,446 in the previous financial year.

The cash reserves remain strong, and there was £42,116 held in bank balances at the balance sheet date.

Reserves policy

The Trustees have reviewed the reserves for charity. This review encompassed the nature of the income and expenditure streams and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to provide an uninterrupted service, a general reserve of approximately £6,500 should be maintained, which equates to approximately 6 months running costs.

At 31 March 2021, the general reserves held excluding fixed assets were £39,641 therefore, the charity has achieved its general reserve required of £6,500. The Trustees' aim to continue to generate a surplus over the coming years to maintain the required level of general reserve.

Going concern

The Trustees are aware that the charity is reliant on donations and fundraising events to allow the charity to continue to operate. At this time, and looking forward, the Trustees consider that the charity is a going concern and that the accounts are produced on correct basis.

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

FUTURE PLANS

Plans for the future include relaunching the 'Friends', replacing the shed with a stockroom and developing new opportunities to make use of the rest of the site.

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.

Friends of Grappenhall Library is a charitable company limited by guarantee, incorporated on 22nd August 2011 and registered as a charity on 4th November 2011. The company is governed by its Memorandum and Articles of Association which established the objects and powers of the company. In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

Friends of Grappenhall Library (Registered number: 07747502)
Grappenhall Community Library

Report of the Trustees
for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

In accordance with the Memorandum and Articles, the affairs of the charitable company are governed by the board of trustees. The trustees are also charity trustees for the purposes of charity law and under the company's Articles. In the financial year 2019/20 all the trustees of the company gave their time voluntarily and received no benefits from the charity. The trustees are accountable for the overall performance of the company and for ensuring that the company meets its charitable objectives. The Board has particular responsibility for ensuring that grants received for funding the operations of the charity are managed and controlled effectively in meeting the objectives of the company.

Under Article 32 of the company's Articles of Association one-third of the trustees or the number nearest to one-third must retire from office each annual general meeting of the company. The retiring trustees may offer themselves for re-election. Other persons may be appointed to be trustees by ordinary resolution of the charity subject to compliance with the notice requirements of Article 35.

Organisational structure

None of the volunteers has received any payment or benefit from the charity.

Induction and training of new trustees

All Trustees are offered an induction package, including information about the charity, meetings with staff and Charity Commission trustee's leaflets. All Trustees are invited to participate in relevant training.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against known risks. The Trustees have assessed the major risks to which the charitable company is exposed in particular those related to its operations and finances. No changes have been considered necessary to the policies in place in respect of health and safety and data protection, however a new policy was written and put in place to cover the guidelines laid down by the Government due to Covid-19.

The Trustees seek to maintain good governance across the organisation and to operate within best practice. Financial stability has been secured by grants for capital expenditure. Revenue expenditure has been met from income, including fundraising initiatives and donations in addition to annual subscriptions from members of the charity and hire fees from letting of the Building.

The Trustees have maintained buildings and public liability insurance with Ansvar Insurance.

The Trustees are satisfied that systems are in place to mitigate exposure to major financial risk.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07747502 (England and Wales)

Registered Charity number

1144541

Registered office

Victoria Avenue
Grappenhall
Warrington
Cheshire
WA4 2PE

Trustees

T D L C Lempriere Acting chairman (resigned 10.12.20)
S R Yates
T J Franks (resigned 10.8.20)
Mrs S M Wallace Treasurer
Mrs J A McQuillan Trustee

Friends of Grappenhall Library (Registered number: 07747502)
Grappenhall Community Library

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

LM Warburton
FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Advisers

Bank

Lloyds Bank
Horsemarket Street
Warrington
Cheshire
WA1 1TP

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The trustees (who are also the directors of Friends of Grappenhall Library for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17 September 2021 and signed on its behalf by:



Mrs S M Wallace - Trustee

**Independent Examiner's Report to the Trustees of
Friends of Grappenhall Library (Registered number: 07747502)**

Independent examiner's report to the trustees of Friends of Grappenhall Library ('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.



LM Warburton
FCA
Voisey & Co LLP
Chartered Accountants
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

17 September 2021

**Friends of Grappenhall Library
Grappenhall Community Library**

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

		31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	4,661	9,414
Charitable activities	5		
Library services		20,619	479
Other trading activities	3	41	4,257
Investment income	4	8	6
Other income		319	3,442
Total		25,648	17,598
 EXPENDITURE ON			
Raising funds		282	1,464
Charitable activities			
Library services		11,794	12,688
Total		12,076	14,152
 NET INCOME		13,572	3,446
 RECONCILIATION OF FUNDS			
Total funds brought forward		27,512	24,066
 TOTAL FUNDS CARRIED FORWARD		41,084	27,512

The notes form part of these financial statements

Friends of Grappenhall Library (Registered number: 07747502)
Grappenhall Community Library

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	8	2,149	2,736
CURRENT ASSETS			
Debtors	9	2,240	3,299
Cash at bank and in hand		42,116	25,907
		<u>44,356</u>	<u>29,206</u>
CREDITORS			
Amounts falling due within one year	10	(5,421)	(4,430)
NET CURRENT ASSETS		<u>38,935</u>	<u>24,776</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		41,084	27,512
NET ASSETS		<u>41,084</u>	<u>27,512</u>
FUNDS	11		
Unrestricted funds		41,084	27,512
TOTAL FUNDS		<u>41,084</u>	<u>27,512</u>

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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2021 and were signed on its behalf by:



S M Wallace - Trustee

The notes form part of these financial statements

**Friends of Grappenhall Library
Grappenhall Community Library**

**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.

The reporting currency is £ Sterling and is rounded to the nearest £.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

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.

Donations are recognised on receipt. Any restriction applicable the donations are noted and would be included in a separate restricted fund.

Subscriptions are due annually and recognised on receipt.

Fundraising events and letting income is recognised on receipt and the events have been completed.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, and it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Tangible fixed assets

Tangible fixed assets are initially recorded at cost and subsequently stated at cost less accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less and subsequent accumulated depreciation and subsequent accumulated impairment losses.

Improvements to property	20% Straight Line
Outdoor equipment	20% Straight Line
Fixture & fittings	20% Straight Line
Library equipment	33% Straight Line
Computer equipment	33% Straight Line

**Friends of Grappenhall Library
Grappenhall Community Library**

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

1. ACCOUNTING POLICIES - continued

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.

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

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	3,017	7,659
Subscriptions	1,644	1,755
	<u>4,661</u>	<u>9,414</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	21	3,002
Lettings and hire income	20	1,255
	<u>41</u>	<u>4,257</u>

**Friends of Grappenhall Library
Grappenhall Community Library**

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

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	8	6
	<u>8</u>	<u>6</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.21	31.3.20
	Activity	£	£
Grants	Library services	950	479
Covid-19 support grants	Library services	19,669	-
		<u>20,619</u>	<u>479</u>

6. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	1,723	1,601
	<u>1,723</u>	<u>1,601</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits 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.

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Outdoor equipment £	Fixtures and fittings £
COST			
At 1 April 2020	59,066	3,317	1,998
Additions	626	-	-
	<u>59,692</u>	<u>3,317</u>	<u>1,998</u>
At 31 March 2021	59,692	3,317	1,998
DEPRECIATION			
At 1 April 2020	56,894	3,317	1,679
Charge for year	1,238	-	96
	<u>58,132</u>	<u>3,317</u>	<u>1,775</u>
At 31 March 2021	58,132	3,317	1,775
NET BOOK VALUE			
At 31 March 2021	1,560	-	223
	<u>1,560</u>	<u>-</u>	<u>223</u>
At 31 March 2020	2,172	-	319
	<u>2,172</u>	<u>-</u>	<u>319</u>

**Friends of Grappenhall Library
Grappenhall Community Library**

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

8. TANGIBLE FIXED ASSETS - continued

	Library equipment £	Computer equipment £	Totals £
COST			
At 1 April 2020	1,886	4,677	70,944
Additions	510	-	1,136
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,396	4,677	72,080
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2020	1,886	4,432	68,208
Charge for year	-	389	1,723
	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,886	4,821	69,931
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2021	510	(144)	2,149
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	-	245	2,736
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other debtors	2,240	3,299
	<hr/> <hr/>	<hr/> <hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	150	(53)
Other creditors	934	1,008
Accruals and deferred income	4,337	3,475
	<hr/>	<hr/>
	5,421	4,430
	<hr/> <hr/>	<hr/> <hr/>

Deferred income comprises grant income received in advance of the year to which it relates.

	31.03.21
	£
Balance as at 1st April 2020	2,046
	<hr/>
Amount released to income earned from charitable activities	(1,250)
Amount deferred in year	750
	<hr/>
Balance as at 31st March 2021	1,546
	<hr/> <hr/>

**Friends of Grappenhall Library
Grappenhall Community Library**

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

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	27,512	13,572	41,084
TOTAL FUNDS	<u>27,512</u>	<u>13,572</u>	<u>41,084</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,648	(12,076)	13,572
TOTAL FUNDS	<u>25,648</u>	<u>(12,076)</u>	<u>13,572</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	24,066	3,446	27,512
TOTAL FUNDS	<u>24,066</u>	<u>3,446</u>	<u>27,512</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,598	(14,152)	3,446
TOTAL FUNDS	<u>17,598</u>	<u>(14,152)</u>	<u>3,446</u>

**Friends of Grappenhall Library
Grappenhall Community Library**

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

11. 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	24,066	17,018	41,084
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,066</u>	<u>17,018</u>	<u>41,084</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	43,246	(26,228)	17,018
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,246</u>	<u>(26,228)</u>	<u>17,018</u>

12. RELATED PARTY DISCLOSURES

All trustees pay an annual subscriptions of £10 to the library which is the same rate as any members of the library.

**Friends of Grappenhall Library
Grappenhall Community Library**

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

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,017	7,659
Subscriptions	1,644	1,755
	<hr/> 4,661	<hr/> 9,414
Other trading activities		
Fundraising events	21	3,002
Lettings and hire income	20	1,255
	<hr/> 41	<hr/> 4,257
Investment income		
Deposit account interest	8	6
Charitable activities		
Grants	950	479
Covid-19 support grants	19,669	-
	<hr/> 20,619	<hr/> 479
Other income		
Sundry income	319	3,442
	<hr/>	<hr/>
Total incoming resources	25,648	17,598
 EXPENDITURE		
Raising donations and legacies		
Event costs	20	1,369
Book purchases	262	95
	<hr/> 282	<hr/> 1,464
Charitable activities		
Insurance	911	880
Light and heat	973	2,429
Telephone	742	596
Postage and stationery	169	124
Sundries	255	595
Tai Chi	-	1,310
Computer costs	1,804	1,290
Refuse collection	194	87
Repairs and renewals	3,536	1,803
Café costs	-	813
User group material costs	-	32
Carried forward	8,584	9,959

This page does not form part of the statutory financial statements

**Friends of Grappenhall Library
Grappenhall Community Library**

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

	31.3.21 £	31.3.20 £
Charitable activities		
Brought forward	8,584	9,959
Health & safety Covid 19	526	-
Improvements to property	1,238	1,261
Fixtures and fittings	96	51
Library equipment	143	25
Computer equipment	245	264
	<hr/> 10,832	<hr/> 11,560
Support costs		
Governance costs		
Independent Examiner's fees	962	1,128
	<hr/> 12,076	<hr/> 14,152
Total resources expended		
	<hr/> 13,572	<hr/> 3,446
Net income	<hr/> <hr/>	<hr/> <hr/>