

CHARITY REGISTRATION NUMBER: 1151008

**Greystone Community Association**  
**Unaudited Financial Statements**  
**31 October 2023**

**GORDON CONSULTANCY LIMITED**

Chartered accountants  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# **Greystone Community Association**

## **Financial Statements**

**Year ended 31 October 2023**

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# Greystone Community Association

## Trustees' Annual Report

Year ended 31 October 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

### Reference and administrative details

**Registered charity name** Greystone Community Association

**Charity registration number** 1151008

### Principal office

### The trustees

R Watson	
W Jackson	(Appointed 17 July 2023)
SE Polmear	
J Ackerley	(Resigned 22 November 2023)
JE Ackerley	(Resigned 22 November 2023)

**Company secretary** Mrs S Polmear

**Independent examiner** Mr RW Gordon, FCA  
Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

### Structure, governance and management

The Association currently operates under a Management Committee of 5 Trustees. On 22nd November 2023 long time Trustees; Mrs Joyce Ackerley (Chair) and Mr John Ackerley (Treasurer) stepped down from their roles. Billy Jackson was appointed as a Trustee on 17th July 2023 and on 22nd November was appointed as Chair. Mr Luke McGill, Ms Anne Quilter and Mrs Sarah Beattie were newly appointed on the Committee, with the latter being appointed as Company Secretary. There have been a lot of staffing changes within the centre throughout the year. Sharina Simpson took on the role of Community Centre Manager and is responsible for the day-to-day management of the Association. Miss Simpson and the Trustees hold regular meetings to give updates on activities, performance and future plans for the association. Other staffing changes include two centre assistants leaving and one full time and one part time centre assistant being employed in their place. The Nursery staff is made up of a Nursery Manager and three nursery practitioners (one of whom is also Deputy Nursery Manager, another is a newly employed apprentice). The Association was registered with the Charity Commission with the charity number 701878 until 7th December 2012 when the Association registered as a company limited by guarantee with Companies House under number 08322663. The liability of each Director is limited to £1 each. On the same date the Charity Commission issued a new charity number 1151008.

# **Greystone Community Association**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 October 2023**

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### **Objectives and activities**

The Association, which is made up of the Centre and Nursery, provides a wide range of social, recreational and educational activities and services for the local and wider community. In particular, the neighbourhood enclosed by Tait Street, Aglionby Street, Warwick Road, Petteril River, London Road/Botchergate and including London Road Terrace, Chertsey Mount and Brookfield Gardens. All activities are provided on a fully inclusive basis and have no distinction of age, disability, gender, marriage or civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation. All activities and services provided are done so with the objective of improving health, education, well-being and general quality of life of participants.

There has been a wide range of existing and new Centre users throughout the financial year these include Midwives, Kempo, Carlisle One World Centre, U3A table tennis, Rock Project, Metafit, Yoga, Pilates, Offload, Bluebird Care, Dogs Listen Up and an allotment group. The Nursery caters for 2-year-olds and 3- to 4-year-olds on a term-time only basis. The Association are looking at future wrap-around provision offering childcare over longer hours and for more weeks in the year but this is still at development stage.

### **Reserves Policy**

The Trustees, under charity law are obliged to define the charity's policy for holding reserves. The policy is to ensure the reserves are at a level sufficient to discharge all the charity's obligations. It is the trustee's considered opinion that there are enough reserves available to discharge its obligations should it cease its operations. The reserves have accrued from past operative results over 30 years.

### **Achievements and performance**

After a lot of personnel changes both in the Centre and on the Committee, there has been a fresh set of ideas and energy brought into the Association and along with this there has been a resurgence in new Centre users. The Centre has invested in repairs and maintenance which has involved repainting all the walls, redecorating each room and fixing and replacing old equipment, fixtures and fittings. There has also been investment into advertising and marketing, these investments have given the site a new lease of life and helped support both the community and the sustainability of the Association. The doors are open more regularly and Centre users are ever increasing. The Centre received a grant to set up a toddler group which has proven to be very popular and in turn has led to the Nursery and other centre groups receiving increased interest. There are plans to open a pop up shop and expected grant funding to be received, which will allow people to purchase everyday items for a low price to help support the community during the cost of living crisis.

### **Financial review**

We are fortunate enough to currently be in a financially stable position with a healthy level of reserves. The results for the period 1 November 2022 to 31 October 2023 are regarded as good with a healthy surplus at year end. We will continue to monitor the reserves carefully and be prepared to adapt to any changes which come our way particularly as funding from the Local Government is becoming more difficult to come by.

# Greystone Community Association

## Trustees' Annual Report *(continued)*

Year ended 31 October 2023

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The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

William Jackson



R Watson PP  
Trustee

# **Greystone Community Association**

## **Independent Examiner's Report to the Trustees of Greystone Community Association**

**Year ended 31 October 2023**

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I report to the trustees on my examination of the financial statements of Greystone Community Association ('the charity') for the year ended 31 October 2023.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr RW Gordon, FCA  
Independent Examiner

Briar Lea House  
Brampton Road  
Longtown  
Carlisle  
Cumbria  
CA6 5TN

# Greystone Community Association

## Statement of Financial Activities

Year ended 31 October 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	9,300	15,951	25,251	19,202
Charitable activities	5	72,711	–	72,711	52,832
Other trading activities	6	26,347	–	26,347	27,099
Investment income	7	2,751	–	2,751	290
<b>Total income</b>		<u>111,109</u>	<u>15,951</u>	<u>127,060</u>	<u>99,423</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	106,218	2,378	108,596	109,739
<b>Total expenditure</b>		<u>106,218</u>	<u>2,378</u>	<u>108,596</u>	<u>109,739</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>4,891</u>	<u>13,573</u>	<u>18,464</u>	<u>(10,316)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		228,203	6,223	234,426	244,742
<b>Total funds carried forward</b>		<u>233,094</u>	<u>19,796</u>	<u>252,890</u>	<u>234,426</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.


# Greystone Community Association

## Statement of Financial Position

31 October 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Stocks	13	–	29
Debtors	14	529	2,085
Cash at bank and in hand		271,039	236,194
		<u>271,568</u>	<u>238,308</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>18,678</u>	<u>3,882</u>
<b>Net current assets</b>		<u>252,890</u>	<u>234,426</u>
<b>Total assets less current liabilities</b>		<u>252,890</u>	<u>234,426</u>
<b>Net assets</b>		<u>252,890</u>	<u>234,426</u>
<b>Funds of the charity</b>			
Restricted funds		19,796	6,223
Unrestricted funds		233,094	228,203
<b>Total charity funds</b>	17	<u>252,890</u>	<u>234,426</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

William Jackson  


R Watson JP  
Trustee

The notes on pages 7 to 15 form part of these financial statements.



# Greystone Community Association

## Notes to the Financial Statements

Year ended 31 October 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Greystone Community Association, Close Street, Carlisle, CA1 2HA.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Greystone Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Greystone Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

# Greystone Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
Centre Grant	9,300	–	9,300
Covid Grant	–	–	–
Jubilee Grant	–	–	–
Warm Hub Grant	–	5,267	5,267
Cash for Kids	–	900	900
Making Space	–	–	–
Hepa Grant	–	–	–
Lottery Mother and Toddler Grant	–	9,784	9,784
	<u>9,300</u>	<u>15,951</u>	<u>25,251</u>

# Greystone Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
Centre Grant	9,300	–	9,300
Covid Grant	2,667	–	2,667
Jubilee Grant	287	–	287
Warm Hub Grant	–	–	–
Cash for Kids	–	–	–
Making Space	–	4,950	4,950
Hepa Grant	–	1,998	1,998
Lottery Mother and Toddler Grant	–	–	–
	<u>12,254</u>	<u>6,948</u>	<u>19,202</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Nursery Income	<u>72,711</u>	<u>72,711</u>	<u>52,832</u>	<u>52,832</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Lettings	26,305	26,305	26,894	26,894
Coffee Bar	42	42	205	205
	<u>26,347</u>	<u>26,347</u>	<u>27,099</u>	<u>27,099</u>

### 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>2,751</u>	<u>2,751</u>	<u>290</u>	<u>290</u>

# Greystone Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Centre	49,764	–	49,764
Nursery	56,454	–	56,454
Other Groups	–	–	–
Restricted Funds	–	2,378	2,378
	<u>106,218</u>	<u>2,378</u>	<u>108,596</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Centre	47,686	–	47,686
Nursery	60,956	–	60,956
Other Groups	72	–	72
Restricted Funds	–	1,025	1,025
	<u>108,714</u>	<u>1,025</u>	<u>109,739</u>

### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Centre	49,764	49,764	47,686
Nursery	56,454	56,454	60,956
Other Groups	–	–	72
Restricted Funds	2,378	2,378	1,025
	<u>108,596</u>	<u>108,596</u>	<u>109,739</u>

### 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>360</u>	<u>1</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	85,426	85,080
Employer contributions to pension plans	<u>365</u>	<u>235</u>
	<u>85,791</u>	<u>85,315</u>

The average head count of employees during the year was 6 (2022: 7).

# Greystone Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

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### 11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 13. Stocks

	2023	2022
	£	£
Raw materials and consumables	<u>–</u>	<u>29</u>

### 14. Debtors

	2023	2022
	£	£
Trade debtors	<u>529</u>	<u>2,085</u>

### 15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,298	–
Accruals and deferred income	360	3,882
Social security and other taxes	20	–
	<u>18,678</u>	<u>3,882</u>

### 16. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £365 (2022: £235).

# Greystone Community Association

## Notes to the Financial Statements *(continued)*

Year ended 31 October 2023

### 17. Analysis of charitable funds

#### Unrestricted funds

	At 1 November 2 022	Income	Expenditure	Transfers	At 31 October 2 023
	£	£	£	£	£
Centre	147,606	38,398	(52,514)	–	133,490
Nursery	80,597	72,711	(53,704)	–	99,604
Other Groups	–	–	–	–	–
	<u>228,203</u>	<u>111,109</u>	<u>(106,218)</u>	<u>–</u>	<u>233,094</u>

	At 1 November 2 021	Income	Expenditure	Transfers	At 31 October 20 22
	£	£	£	£	£
Centre	147,191	39,643	(47,686)	8,458	147,606
Nursery	81,816	52,832	(60,956)	6,905	80,597
Other Groups	8,690	–	(72)	(8,618)	–
	<u>237,697</u>	<u>92,475</u>	<u>(108,714)</u>	<u>6,745</u>	<u>228,203</u>



# Greystone Community Association

## Notes to the Financial Statements (continued)

Year ended 31 October 2023

### 17. Analysis of charitable funds (continued)

#### Restricted funds

	At 1 November 2 022 £	Income £	Expenditure £	Transfers £	At 31 October 2 023 £
Start Up Grants	-	-	-	-	-
Kitchen Grant	-	-	-	-	-
Interactive Board and Blinds Grant	-	-	-	-	-
Hepa Grant	1,273	-	(239)	-	1,034
Making Spaces	4,950	-	-	-	4,950
Warm Hub Grant	-	5,267	(1,596)	-	3,671
Cash for Kids Grant	-	900	(470)	-	430
Lottery Mother and Toddler Grant	-	9,784	(73)	-	9,711
	<u>6,223</u>	<u>15,951</u>	<u>(2,378)</u>	<u>-</u>	<u>19,796</u>

	At 1 November 2 021 £	Income £	Expenditure £	Transfers £	At 31 October 20 22 £
Start Up Grants	1,274	-	-	(1,274)	-
Kitchen Grant	1,771	-	-	(1,771)	-
Interactive Board and Blinds Grant	4,000	-	(300)	(3,700)	-
Hepa Grant	-	1,998	(725)	-	1,273
Making Spaces	-	4,950	-	-	4,950
Warm Hub Grant	-	-	-	-	-
Cash for Kids Grant	-	-	-	-	-
Lottery Mother and Toddler Grant	-	-	-	-	-
	<u>7,045</u>	<u>6,948</u>	<u>(1,025)</u>	<u>(6,745)</u>	<u>6,223</u>

### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	251,772	19,796	271,568
Creditors less than 1 year	(18,678)	-	(18,678)
<b>Net assets</b>	<u>233,094</u>	<u>19,796</u>	<u>252,890</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	232,085	6,223	238,308
Creditors less than 1 year	(3,882)	-	(3,882)
<b>Net assets</b>	<u>228,203</u>	<u>6,223</u>	<u>234,426</u>

**The following pages do not form part of the financial statements.**

# Greystone Community Association

## Detailed Statement of Financial Activities

Year ended 31 October 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Centre Grant	9,300	9,300
Covid Grant	–	2,667
Jubilee Grant	–	287
Warm Hub Grant	5,267	–
Cash for Kids	900	–
Making Space	–	4,950
Hepa Grant	–	1,998
Lottery Mother and Toddler Grant	9,784	–
	<u>25,251</u>	<u>19,202</u>
 <b>Charitable activities</b>		
Nursery Income	<u>72,711</u>	<u>52,832</u>
 <b>Other trading activities</b>		
Lettings	26,305	26,894
Coffee Bar	42	205
	<u>26,347</u>	<u>27,099</u>
 <b>Investment income</b>		
Bank interest receivable	<u>2,751</u>	<u>290</u>
 <b>Total income</b>	<u>127,060</u>	<u>99,423</u>
 <b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	1,246	222
Wages and salaries	85,426	85,080
Pension costs	365	235
Rent	–	8,000
Rates and water	758	794
Light and heat	7,192	4,937
Repairs and maintenance	1,449	2,236
Insurance	2,030	2,001
Legal and professional fees	1,607	143
Telephone	816	252
Other office costs	7,707	5,839
	<u>108,596</u>	<u>109,739</u>
 <b>Total expenditure</b>	<u>108,596</u>	<u>109,739</u>

Greystone Community Association

Detailed Statement of Financial Activities (continued)

Year ended 31 October 2023

	2023	2022
	£	£
Net income/(expenditure)	<u>18,464</u>	<u>(10,316)</u>

# Greystone Community Association

## Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2023

	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Centre</b>		
<i>Activities undertaken directly</i>		
Grant Expenditure	–	222
Wages/salaries	33,881	35,842
Rates & water	758	794
Light & heat	7,192	4,937
Repairs & maintenance	872	1,482
Insurance	1,015	1,001
Legal and professional fees	1,024	–
Telephone	816	252
Other office costs	4,206	3,156
	<u>49,764</u>	<u>47,686</u>
<b>Nursery</b>		
<i>Activities undertaken directly</i>		
Purchases	1,246	–
Wages/salaries	51,545	49,238
Pension costs	365	235
Rent	–	8,000
Repairs & maintenance	577	682
Insurance	1,015	1,000
Legal and professional fees	583	143
Other office costs	1,123	1,658
	<u>56,454</u>	<u>60,956</u>
<b>Other Groups</b>		
<i>Activities undertaken directly</i>		
Repairs & maintenance	–	72
<b>Restricted Funds</b>		
<i>Activities undertaken directly</i>		
Other office costs	2,378	1,025
	<u>2,378</u>	<u>1,025</u>
<b>Expenditure on charitable activities</b>	<u>108,596</u>	<u>109,739</u>