

GRENSIDE COMMUNITY ASSOCIATION

England & Wales · Charity number 1160198

Details

Status Registered

Legal form CIO

Registered 2015-01-28

Register [View on the Charity Commission register](#)

Contact

Address Grenoside Community Centre
Main Street
Grenoside
Sheffield
S35 8PR

Phone 01142462889

Email grenosidecentre@gmail.com

Website <http://grenoside-gca.org>

Activities

Objects: THE OBJECTS OF THE OBJECTS OF THE CIO ARE TO: (1) PROMOTE THE BENEFIT OF GRENSIDE AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; (2) ESTABLISH, OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE ("THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS; (3) PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: To advance education and provide facilities for leisure and recreation in Grenoside, Sheffield through the establishment and management of a community centre. This is the meeting place for the majority of village activities which provides opportunities for adults and children. The centre is maintained to a high standard in a safe and clean environment.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,555	£122,630	-	-
2024-03-31	£77,696	£85,227	-	-
2023-03-31	£67,565	£70,839	-	-
2022-03-31	£61,848	£61,564	-	-
2021-03-31	£68,004	£58,283	-	-

Trustees

Name	Role	Appointed
DAVID PEPPER	Chair	2015-11-25
Andrew Granger		2019-05-15
Dr George Philip Malcolm Clark		2019-05-13
KATHRYN WRAGG		2015-11-25
Nigel David Stringer		2019-05-15
Paul Wainwright		2024-05-29

Linked charities

- GRENOSIDE COMMUNITY ASSOCIATION (1160198-1)

GRENSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 1160198

Accounts

Charity registration number: 1160198

Grenoside Community Association

REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

Grenoside Community Association

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Grenoside Community Association

Legal and administrative information For the year ended 31 March 2025

Trustees

David Pepper	Chairman	
Paul Wainwright	Treasurer	Appointed 29/05/2024
Andrew Granger		
Nigel Stringer		
George Clark		
Kathryn Wragg		

Charity number 1160198

Principal address

Grenoside Community Centre
Main Street
Grenoside
Sheffield
S35 8PR

Independent Examiner

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Grenoside Community Association

Trustees' report

For the year ended 31 March 2025

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's Constitution and applicable law.

Structure, governance and management

Grenoside Community Association was registered with the Charity Commission on 28 January 2015 with charity number 1160198. It is a Charitable Incorporated Organisation and is governed by its Constitution.

Grenoside Community Association was previously constituted as a charity, number 523619 (established 3 April 1963). All assets were transferred to the CIO, number 1160198, on 30 April 2015.

The policy and general management of the affairs of Grenoside Community Association are directed by the trustees of the CIO. The trustees of the members of the CIO may at any time decide by resolution at a meeting to appoint a new trustee. Any trustee, member or junior member may nominate a person to be appointed as a charity trustee.

All trustees give their time voluntarily receive no remuneration or other benefits.

Membership of Grenoside Community Association is open to anyone aged 18 or over who is interested in furthering its objectives and, who, by applying for membership has indicated his, her or its agreement to become a member and acceptance of the duty of members as set out in the constitution.

Persons under the age of 18 may be admitted as non-voting members of the CIO and are called Junior Members.

Objectives and activities for public benefit

The objectives of Grenoside Community Association are to:-

- a. Promote the benefit of the inhabitants of Grenoside and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure occupation with the object of improving the conditions of life for said inhabitants.
- b. Establish, or secure the establishment of a community centre ("The Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- c. Promote such other charitable purposes as may from time to time be determined by the charity trustees.

The centre is the meeting place for the majority of village activities which provides opportunities for adults and children to partake in social education and recreation. The centre is maintained to a high standard in a safe and clean environment.

The trustees confirm that they have referred to the guidance contained by the Charity Commission's general guidance on public benefit when reviewing the organisations aims and objectives, and in planning future activities.

Grenoside Community Association

Trustees' report - continued For the year ended 31 March 2025

Chairman's report

Thank you to the Officers, Trustees, Management, members and staff for everything that has been done throughout the year. We have had another successful year, which is down to you, the members,

As per recommendations we have changed the date of our AGM, also due to the resignation of current independent examiner we have a new independent examiner..

We have seen some changes to membership this year as Friday Dance has lost members, but is still very successful and is one of our longest ongoing section. Congratulations to Clive for keeping it so popular. Other sections have had fluctuating attendances. We have still had some very enjoyable events in most cases being both financially successful and good attendance. Panto this is more popular each year, Opera, Gala which was a huge success & our Play. I am still very concerned about succession we need to pay particular attention to encourage new members of all ages but especially some younger members to our different section activities. This is also just as important from a Trustee point of view, as we still do not have a Secretary Trustee. This issue is very concerning for our continued successful survival as a functioning association.

Repairs and renewals have been carried out as necessary, lawn mower service and repair, more door repairs, painting is on going. The central heating controls have been updated. Energy saving works have been carried out after the consultant from Cambridge University give us recommendations, on energy reduction. This included all the lighting being changed to LED.

The stage lighting had to have an extra £1100 spent to allow more general use of the new lights so all members could take advantage when needed.

The Crush Hall new carpet and vinyl flooring is now in need of a new cleaning machine.

- A vote of thanks to Andy and Roy for all the hard work they do for the centre
- We are planning for other improvements and cost savings for next year if funds are available either by grants or our usual fund raising. However we need to keep control of the costs of such works, so as not over spend.

Thanks again to all of our great membership, staff, Trustees, volunteers and friends, for all your help throughout the past year.

Please keep healthy fit and safe.

David

Grenoside Community Association

Trustees' report - continued For the year ended 31 March 2025

Review of Activities and future plans

During the year the centre has been used as the meeting place for the majority of village activities, providing opportunities for adults and children to partake in social education and recreation. The centre hosts a number of different groups which includes:

- Easy Sequence Dancing
- Badminton
- Craft class
- Ladies group
- Local History group
- Walking group
- Keep fit group

In addition to this the drama group has put on plays during the year and the Grenoside Gala was a popular event that involved the whole community.

In the coming year, the charity plans to continue the activities outlined above and will focus on promoting the facilities that are available for hire to increase community use and support sustainability.

Financial Review

The GCA continues to thrive and generate enough funds in order to maintain the Grenoside Community Centre and more importantly to sustain and support the community and its activities. On that basis the policy will remain to keep hire fees as low as possible but sustainable, despite significant external pressures such as increasing utility costs, taxation and employment costs.

Moving forward it is the intention to look to increase the financial sustainability of the GCA by developing ways to maximise income opportunities particularly in relation to room hire and to focus expenditure on three key areas:

- 1) Statutory compliance – Ensuring that the facility and services comply with legal requirements;
- 2) Planned and Preventative Maintenance – Looking to maintain the building and facilities to ensure that it can continue to serve the community, ideally by responsible planning, but also responding efficiently to urgent repair requirements;
- 3) Increasing profitability – Investing in opportunities to either develop future income or reduce expenditure

Total income on unrestricted funds was £68,068 (2024: £77,546) and details can be found in the financial statements. £45,487 (2024: £150) was received for restricted funds.

Unrestricted expenditure of £96,720 (2024: £79,998) and £1,614 (2024: £1,961) was spent on raising funds and supporting the charitable activities.

The result for the year was net expenditure of £9,075 (2024: £7,531).

Grenoside Community Association

Trustees' report - continued For the year ended 31 March 2025

Reserves Policy

The trustees have made a commitment to maintain reserves to cover an unforeseen emergency or unexpected operational costs whilst also recognising that short term budget deficits may need to be funded. Taking this into account a target reserves range of between £60,000 and £73,000 has been calculated with the intention being that any 'surplus' funds should be used to fund a programme of increased operational sustainability for GCA. This means funding promotional activities to generate greater income therefore making GCA less reliant upon volunteer support.

Free reserves of the charity at the year-end totalled £72,400 (being general reserves less fixed assets) (2024: £72,575).

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the Board of Trustees on 22 Oct 2025 and signed
on its behalf by:

David E Pepper

David Pepper
Trustee

Independent Examiner's report to the Trustees of Grenoside Community Association ("the CIO")

I report to the charity Trustees on my examination of the accounts of the Grenoside Community Association ("the CIO") for the year ended 31 March 2025.

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

I report in respect of my examination of the Charity's accounts 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 accounts do not accord with those records; or
3. the accounts 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.

S Cochrane

Susan Cochrane, FCA DChA

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Date: 22 Oct 2025

Grenoside Community Association
Statement of Financial Activities (incorporating an income and expenditure statement)
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Donations and grants	2	1,535	19,765	21,300	1,304	150	1,454
Charitable activities		64,160	-	64,160	52,548	-	52,548
Fundraising activities	3	1,115	25,722	26,837	23,694	-	23,694
Bank interest		1,258	-	1,258	-	-	-
Total income		68,068	45,487	113,555	77,546	150	77,696
Expenditure on:							
Raising funds	4	-	1,614	1,614	1,961	-	1,961
Charitable activities	5	96,720	24,296	121,016	78,035	5,231	83,266
Total expenditure		96,720	25,910	122,630	79,996	5,231	85,227
Net income/(expenditure)		(28,652)	19,577	(9,075)	(2,450)	(5,081)	(7,531)
Transfer between funds	14	38,091	(38,091)	-	-	-	-
Net movement on funds		9,439	(18,514)	(9,075)	(2,450)	(5,081)	(7,531)
Total fund brought forward		207,617	21,106	228,723	210,067	26,187	236,254
Total funds carried forward		217,056	2,592	219,648	207,617	21,106	228,723

Grenoside Community Association
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	10	144,656	155,872
Current assets			
Debtors	11	2,965	2,071
Cash at bank and in hand		79,221	78,175
Total current assets		<u>82,186</u>	<u>80,246</u>
Creditors: amounts falling due within one year	12	(7,194)	(7,395)
Net current assets		<u>74,992</u>	<u>72,851</u>
Total assets less current liabilities		219,648	228,723
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>219,648</u>	<u>228,723</u>
Funds of the Charity			
Unrestricted funds		217,056	207,617
Restricted funds	14	2,592	21,106
Total funds	15	<u>219,648</u>	<u>228,723</u>

The financial statements were approved and authorised for issue by the Board on 22 Oct 2025
signed on its behalf by:

David E Pepper

D Pepper
Trustee

Grenoside Community Association
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting Policies

a General

Grenoside Community Association is a charitable incorporated organisation. In the event that the charity is wound up, the liability in respect of the guarantee is limited to £nil per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

Grenoside Community Association meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are

b Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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, it is probable that the income will be received and the amount can be measured reliably.

Income from services provided is included in the year in which the service took place.

c Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are either donations which the donor has specified are to be used solely for particular areas of the charity's work or grant income sought for specific activities.

e Fixed assets

Tangible fixed assets are stated at cost less depreciation. A de minimus limit of capitalising items has been set on individual items of £300. Depreciation is provided at the rates calculated to write off the costs less estimated residual value of each asset over its expected useful life, as follows:

Leasehold land and buildings	2% pa on straight line basis over the term of the lease.
Fixtures, fittings and equipment	20% reducing balance

Grenoside Community Association
Notes to the Accounts - continued
for the year ended 31 March 2025

1 Accounting Policies - continued

f Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

g Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

h Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

i Defined contribution pension scheme

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme charged to the Statement of Financial Activities in the period to which they relate.

j Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

k Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations	867	-	867	-	-	-
Grants:						
Ecclesfield Parish Council	-	150	150	-	150	150
South Yorkshire Mayoral Combined authority	-	19,615	19,615	-	-	-
Tax reclaimed on amounts received under gift aid	668	-	668	1,304	-	1,304
	<u>1,535</u>	<u>19,765</u>	<u>21,300</u>	<u>1,304</u>	<u>150</u>	<u>1,454</u>

3 Income from fundraising activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Gala	-	7,163	7,163	7,961	-	7,961
Pantomime	-	18,559	18,559	14,422	-	14,422
Other fundraising	1,115	-	1,115	1,311	-	1,311
	<u>1,115</u>	<u>25,722</u>	<u>26,837</u>	<u>23,694</u>	<u>-</u>	<u>23,694</u>

Grenoside Community Association
Notes to the Accounts - continued
for the year ended 31 March 2025

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Gala and pantomime costs	-	1,614	1,614	1,961	-	1,961
	<u>-</u>	<u>1,614</u>	<u>1,614</u>	<u>1,961</u>	<u>-</u>	<u>1,961</u>

5 Expenditure on other charitable activities

Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Salary costs	43,879	-	43,879	36,434	-	36,434
Activity costs	-	4,531	4,531	-	-	-
Rates and water	2,857	-	2,857	940	-	940
Gas and electric	9,593	-	9,593	6,214	-	6,214
Repairs and renewals	18,318	19,765	38,083	14,604	23	14,627
Telephone	1,243	-	1,243	804	-	804
Office, kitchen, cleaning supplies	2,239	-	2,239	3,612	-	3,612
Insurance, licences and subscriptions	4,775	-	4,775	4,421	-	4,421
Waste collection and hygiene	1,739	-	1,739	1,421	-	1,421
Depreciation	11,216	-	11,216	9,585	5,208	14,793
Independent examiner's fee	861	-	861	-	-	-
	<u>96,720</u>	<u>24,296</u>	<u>121,016</u>	<u>78,035</u>	<u>5,231</u>	<u>83,266</u>

6 Staff costs

	2025 £	2024 £
Salaries	43,286	35,919
Employer's pension contributions	593	515
	<u>43,879</u>	<u>36,434</u>

No employee receives emoluments in excess of £60,000. The average monthly numbers of employees during the year was 5 (2024: 4).

7 Trustee remuneration and expenses, and the cost of key management personnel

The charity trustees were not paid or received any other benefits from employment in the year (2024: £nil). No trustees received out of pocket expenses during the year (2024 : no trustees). No charity trustee received payment for professional or other services supplied to the charity.

During the year, trustees made donations to the charity amounting to £20. No trustee received any benefit from these donations.

Grenoside Community Association
Notes to the Accounts - continued
for the year ended 31 March 2025

8 Fees paid to independent examiner's organisation

2025
£

Independent examination fee

861

No other fees were payable to the independent examiner's organisation:

9 Related Party Transactions

Other than as noted in note 8, there were no other related party transactions during the year.

10 Tangible fixed assets

	Leasehold land & buildings	Fixtures fittings & equipment £	Total £
Cost			
At 1 April 2024	132,887	188,426	321,313
Additions	-	-	-
At 31 March 2025	<u>132,887</u>	<u>188,426</u>	<u>321,313</u>
Depreciation			
At 1 April 2024	25,554	139,887	165,441
Charge for the year	1,800	9,416	11,216
At 31 March 2025	<u>27,354</u>	<u>149,303</u>	<u>176,657</u>
At 31 March 2025	<u>105,533</u>	<u>39,123</u>	<u>144,656</u>
At 31 March 2024	<u>107,333</u>	<u>48,539</u>	<u>155,872</u>

11 Debtors

2025
£

2024
£

Trade debtors
Other debtors
Prepayments

1,330
401
1,234

930
-
1,141

2,965

2,071

12 Creditors: amounts falling due within one year

2025
£

2024
£

Trade creditors
Accruals
Deferred income
HMRC and social security
Other creditors

13

1,298
861
5,035
-
-

563
-
6,071
659
102

7,194

7,395

13 Deferred income

2025
£

2024
£

Balance b/fwd
Amounts added in year
Amounts released to income from previous period

6,071
(6,071)
5,035

1,254
6,071
(1,254)

5,035

6,071

Grenoside Community Association
Notes to the Accounts - continued
for the year ended 31 March 2025

14 Restricted funds

	Balance at 1-Apr-24 £	Income £	Expenditure £	Transfer £	Balance at 31-Mar-25 £
Community Centre improvements	20,829	-	-	(20,829)	-
Christmas decoration fund	277	150	(150)	-	277
Gala fund	-	7,163	(1,614)	(4,734)	815
Pantomime fund	-	18,559	(4,531)	(12,528)	1,500
UK SPF low carbon community and cultural project	-	19,615	(19,615)	-	-
	21,106	45,487	(25,910)	(38,091)	2,592

Community Centre improvements

Funding provided to improve the community centre facilities such as installing a new heating system, replacement floor and shutters and other one off costs. The transfer represents the purchase of capital items, the use of which is not restricted beyond the general charitable

Christmas decoration fund

Funding provided to purchase Christmas decorations for the community centre

Gala fund

The GCA gala committee operate a bank account specifically for gala transactions. The transfer represents the profits of the gala being transferred for general use. The balance represents funds held to fund future galas.

Pantomime fund

The GCA drama and pantomime committee operate a bank account specifically for pantomime transactions. The transfer represents the profits of the pantomime being transferred for general use. The balance represents funds held to fund future pantomimes.

UK SPF low carbon community and cultural project

Funding from South Yorkshire Community Foundation to upgrade the Building Energy Management System (BEMS) and the replacement of fluorescent lighting with LED.

Prior year comparison -

	Balance at 1-Apr-23 £	Income £	Expenditure £	Transfer £	Balance at 31-Mar-24 £
Community Centre improvements	26,037	-	(5,208)	-	20,829
Christmas tree fund	150	150	(23)	-	277
	26,187	150	(5,231)	-	21,106

15 Net assets by fund

	Unrestricted funds £	Restricted funds £	2025 Total £
Fixed assets	144,656	-	144,656
Current assets	79,594	2,592	82,186
Current liabilities	(7,194)	-	(7,194)
	217,056	2,592	219,648
<i>Net assets by fund - Prior year</i>	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2024 Total £</i>
Fixed assets	135,042	20,830	155,872
Current assets	79,970	276	80,246
Current liabilities	(7,395)	-	(7,395)
	207,617	21,106	228,723

GRENOSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 1160198

Accounts

**GRENSIDE COMMUNITY
ASSOCIATION**

Charitable Incorporated Organisation (CIO)

Charity number 1160198

Annual report and accounts

for the period

1 April 2023 - 31 March 2024

including Independently examined accounts

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

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Grenoside Community Association
Charitable Incorporated Organisation, number 1160198

Legal & administrative information
For the year ended 31 March 2024

Registered office:- The Community Centre
Main Street
Grenoside
Sheffield
S35 8PR

Charity trustees:-	David Pepper	Chairman
	Steve Atkinson	Treasurer - resigned 29/05/2024
	Paul Wainwright	Treasurer - appointed 29/05/2024
	Kathryn Wragg	
	Nigel Stringer	
	Andrew Granger	

George Clark

Main bank: Lloyds Bank

Independent examiner: Sheila Broadhead
15 Greystones Crescent
Sheffield S11 7JN

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

**Trustees annual report
for the year ended 31 March 2024**

1 Structure, governance and management

1.1 Governing document

Grenoside Community Association is governed by a CIO - 'Association' Constitution, registered on 28 January 2015.

Grenoside Community Association was previously constituted as a charity, number 523619 (established 3 April 1963). All assets were transferred to the Charitable Incorporated Organisation, number 1160198, on 30 April 2015,

The objects of Grenoside Community Association are to:-

- a) promote the benefit of the inhabitants of Grenoside and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants
- b) establish, or secure the establishment of a community centre ("The Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- c) promote such other charitable purposes as may from time to time be determined by the charity trustees

1.2 Appointment of trustees

The policy and general management of the affairs of Grenoside Community Association are directed by the trustees of the CIO. The trustees or the members of the CIO may at any time decide by resolution at a meeting to appoint a new trustee. Any trustee, member or junior member may nominate a person to be appointed as a charity trustee.

All trustees give their time voluntarily and receive no remuneration or other benefits.

1.3 Membership of Grenoside Community Association

Membership of Grenoside Community Association is open to anyone aged 18 or over who is interested in furthering its objectives and, who, by applying for membership has indicated his, her or its agreement to become a member and acceptance of the duty of members as set out in the constitution.

Persons under the age of 18 may be admitted as non-voting members of the CIO and are called Junior Members.

1.4 Objectives and activities for the public benefit

The principal objectives of the CIO are to advance education and provide facilities for leisure and recreation time in Grenoside, Sheffield and facilitate this through the establishment and management of a community centre.

The centre is the meeting place for the majority of village activities which provides opportunities for adults and children to partake in social education and recreation. The centre is maintained to a high standard in a safe and clean environment.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives, and in planning future activities.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees annual report for the year ended 31 March 2024 (continued)

2 Achievements and performance

Chairman's report:-

Thank you to the Officers, Trustees, Management, members and staff for everything that has been done throughout the year.

We have had another successful year, which is down to you, the members,

I think we are now back to pre-pandemic attendance levels with many of our very enjoyable events back on the calendar and in most cases being both successful from an attendance and profitably point of view. Panto, Opera, Gala & our Play. Our attention needs to be directed to encouraging some younger members to our different section activities for our continued successful survival as a functioning association.

Repairs and renewals have been carried out as necessary, lawn mower service and repair, doors have been repaired and renewed, painting, plumbing. The central heating system needs to be better controlled and, to that end, we have had a consultant from Cambridge University to give us some advice on reducing energy usage and costs etc.

Drains, once again, have caused problems both in the toilets and the car park, costing around £1,000. We have had the Boundary hedging and trees cut back, costing £1,300.

The stage lighting improvements have been completed after a lot of discussion on technical preferences at a cost of £12,000.

We will gradually move our lighting to LED as the lights either need renewing or, as we have already done downstairs, redecorated and installed new LED lights.

The Crush Hall floor has been replaced with new carpet and vinyl flooring, costing £4,100.

- A vote of thanks to Andy and Roy for all the hard work they do for the centre
- We are planning for other improvements and cost savings for next year if funds are available either by grants or our usual fundraising.

Thanks again to all of our great membership, staff, Trustees, volunteers and friends, for all your help throughout the past year.

Please keep healthy fit and safe.

David Pepper, Chair

3 Financial review by the Treasurer:

The 2023-24 financial period can be seen as the year when the lingering effects of the Covid lockdowns finally disappeared.

All of the internal groups and sections have surpassed their pre-Covid profitability and are healthy. Drama raised £5,800 - well above their average, even when adjusted for inflation. Gala raised £6,000, their highest for many years; and Pantomime raised £14,400 - the largest amount ever in its 50 year history.

The regular external hirers show the same pattern of increases, along with several new acquisitions since Covid - Pilates, Olivia's exercise, the Singing in Choir and the Tea Dance together added over £5,000 to the income.

Although still healthy, Dog Show income is down slightly compared to pre-Covid. However, this is mostly due to a complicated system of pre-payments which were gradually 'used up' over the last 3 years. It is expected 2024-25 will return to normal.

Treasurer's report continued overleaf.....

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees' report for the year ended 31 March 2024 (continued)

Financial review by the Treasurer's continued....

On the payments side, maintenance is 40% higher than pre-Covid. This was a deliberate decision by Trustees to carefully utilise some of the grants and support received during the lockdowns.

Wages show the highest increase, 50% higher than pre-Covid. Initially this was to fund an extra cleaner for all the Covid-related sanitisation tasks but it was decided to make the post permanent to provide a solid back-up to the caretaker/cleaner staff member.

Despite the increases mentioned, the accounts show a cash surplus and a return to solid profitability which gives us confidence for the future.

*Steve Atkinson,
Outgoing Treasurer*

4 Reserves policy

The long-term reserves policy of Grenoside Community Association is to hold, as a minimum, equivalent of three months' income. This will guard against unexpected loss of income through fire damage, for example, and also cover against short-term fluctuations in income and expenditure. These reserves were vital during Covid, keeping us going until Government funding was arranged. The Government funding during the pandemic, along with our full return to pre-pandemic profitability, has left us holding 12 months of income. This will allow us some cautious spending on long-delayed capital projects, particularly in areas where grant funding is not available.

5 Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial period, which show the state of financial affairs of the Charity at the year end and of its incoming resources and resources expended during that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the Charity will continue in business

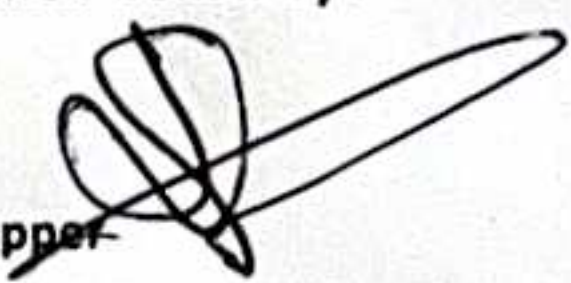
The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, enabling them to ensure that the statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are not required to have an audit as their income and balance sheets levels are below the audit thresholds established by the Charity Commission and it is not a requirement of the charity's governing document.

**This report was approved by the Charity trustees on ..25/10/24.....
and signed on their behalf by :**

Signed:

Name: David Pepper
Position: Chair



**Independent examiner's report to the trustees of Grenoside Community Association (CIO)
For the year ended 31 March 2024**

I report to the trustees on my examination of the accounts of Grenoside Community Association, Charitable Incorporated Organisation, number 1160198, for the year end 31 March 2024, which are set out on pages 6-11.

Responsibilities and basis of report

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

I report in respect of my examination of the accounts of the CIO 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect:

1. accounting records were not kept respect of the CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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 respect in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 13/11/2024

Name: Sheila Broadhead

Address: 15 Greystones Crescent
Sheffield S11 7JN

Grenoside Community Association
Charitable Incorporated Organisation, number 1160198
Statement of financial activities
(incorporating the income and expenditure account)
for the year ended 31 March 2024.

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Grants and donations	2	-	150	150	1,778
Charitable activities		66,970	-	66,970	64,996
Raising funds:-					
Gala		7,961	-	7,961	5,421
Other fundraising		1,311	-	1,311	145
Gift Aid		1,304	-	1,304	316
Total		77,546	150	77,696	72,656
Expenditure on:					
Raising funds - Gala	4	1,961	-	1,961	1,718
Charitable activities	3	78,035	5,231	83,266	75,507
Total resources expended		79,996	5,231	85,227	77,225
Net income/(expenditure)		(2,450)	(5,081)	(7,531)	(4,569)
Net movement in funds		(2,450)	(5,081)	(7,531)	(4,569)
Total funds brought forward		210,067	26,187	236,254	240,823
Total funds carried forward		207,617	21,106	228,723	236,254

Grenoside Community Association
Charitable Incorporated Organisation, number 1160198
Balance sheet as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets:-	9	155,872	163,370
Total fixed assets		155,872	163,370
Current assets:			
Cash at bank and in hand	16	78,175	73,906
Debtors		930	-
Prepayments	10	1,141	1,076
Total current assets		80,246	74,982
Creditors: amounts falling due within one year:-	11	7,395	2,098
Total assets less current liabilities		228,723	236,254
Creditors: amounts falling due after one year		-	-
Total net assets		228,723	236,254
Funds of the Charity:			
Unrestricted funds:-			
Net income/(expenditure for the year)		(2,450)	1,940
Funds brought forward		210,067	208,127
Total unrestricted funds		207,617	210,067
Restricted funds:-			
Net income/(expenditure for the year)		(5,081)	(6,509)
Funds brought forward		26,187	32,696
Total restricted funds	12	21,106	26,187
Total charity funds		228,723	236,254

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirement of Section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the trustees and signed on their behalf.

Signed by

Name David Pepper
 Position Chair

on behalf of the trustees

Date of approval... 25/10/24

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year 31 March 2024.

1 Accounting policies

(a) General

The financial statements have been prepared in accordance with 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 2015) - ((Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that are applied to its charitable objectives. No tax charges have arisen in the charity.

(e) Assets:

Tangible fixed assets for use by the charity

The Grenoside Community Association building is included at historic cost. The building is being depreciated at 2% per annum on a straight line basis over the remaining 50 years of the lease.

Other capital assets

Other capital assets (over £300) are depreciated on a reducing balance basis at 20% per year.

(f) Funds

Unrestricted funds and donations and other income receivable or generated for the objects of the organisation without further specified purpose are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exists about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with the knowledge of the charity's abilities to meet bills, payments or other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Pension costs and other post retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme charged to the Statement of Financial Activities in the period to which they relate.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2024 (continued)

2 Grants & donations

	Unrestricted funds	Restricted funds	Total 2024	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£	£	£
Ecclesfield Parish Council	-	150	150	-	-	-
	<u>-</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>-</u>	<u>-</u>

3 Charitable expenditure

	Notes	Unrestricted funds	Restricted funds	2024 Total	Unrestricted funds	Restricted funds	2023 Total
		£	£	£	£	£	£
Salary costs	5	36,434	-	36,434	31,157	-	31,157
Rates and water		940	-	940	2,232	-	2,232
Gas and electric		6,214	-	6,214	6,405	-	6,405
Repairs and renewals	6	14,606	23	14,629	11,304	-	11,304
Telephone		804	-	804	778	-	778
Office, kitchen, cleaning supplies		3,612	-	3,612	2,915	-	2,915
Insurance, licences & subscriptions		4,421	-	4,421	3,608	-	3,608
Waste collection & hygiene		1,421	-	1,421	1,104	-	1,104
Depreciation		9,585	5,207	14,792	9,493	6,509	16,002
		<u>78,035</u>	<u>5,231</u>	<u>83,266</u>	<u>68,998</u>	<u>6,509</u>	<u>75,507</u>

4 Expenditure on raising funds:-

	£	£	£	£	£	£
Gala	1,961	-	1,961	1,718	-	1,718
	<u>1,961</u>	<u>-</u>	<u>1,961</u>	<u>1,718</u>	<u>-</u>	<u>1,718</u>

5 Salary costs

	2024	2023
	£	£
Gross salaries	35,919	30,685
Employer's national insurance costs	-	-
Employer's pension	515	472
Total salary costs	<u>36,434</u>	<u>31,157</u>

4 staff were employed on a part time basis

6 Repairs and renewals

	£	£
Fire protection servicing and equipment	662	974
Furniture & fittings repairs and renewals	386	246
Alarms, lighting and other electrical repairs & renewals	4,056	330
Drainage, plumbing and heating	3,544	2,068
Painting and decorating	7	107
Gardening supplies & equipment and landscaping	2,578	619
Building work repairs and renewals	3,396	6,776
Other repairs and renewals	-	185
	<u>14,629</u>	<u>11,304</u>

7 Trustees expenses and remuneration

No trustees were paid expenses or remuneration during the year (2022: £0)

8 Independent examiner's fees

	2024	2023
	£	£
Independent examiner's fees for reporting on the accounts	-	-
Other fees paid to the independent examiners during the year	-	-
	<u>-</u>	<u>-</u>

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2024 (continued)

9 Tangible fixed assets	Leasehold land & buildings £	Fixtures fittings & equipment £	Total £
Cost or valuation:			
At 1 April 2023	132,887	181,132	314,019
Additions during the year	-	7,294	7,294
Balance carried forward	132,887	188,426	321,313
Accumulated depreciation:			
At 1 April 2023	22,896	127,753	150,649
Depreciation charge for the year	2,658	12,134	14,792
Balance carried forward	25,554	139,887	165,441
Net book value:			
at 31 March 2024	107,333	48,539	155,872
at 31 March 2023	109,991	53,379	163,370

10 Prepayments	2024 £	2023 £
Insurance in advance	1,141	1,076
	1,141	1,076

11 Creditors: amounts falling due within one year	2024 £	2023 £
Deferred income - room bookings received in advance	6,071	1,254
HMRC - tax and national insurance	659	752
Employer pension contribution	102	92
Creditor	563	-
	7,395	2,098

12 Restricted funds	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Improvement to toilet facilities	4,530	-	906	3,624
New heating system	16,161	-	3,232	12,929
Stage lighting	164	-	33	131
Lower hall floor replacement	3,523	-	705	2,818
Electric operated shutters	730	-	146	584
Christmas trees	150	150	23	277
Battery lawnmower	294	-	59	235
External notice board	635	-	127	508
Total restricted funds	26,187	150	5,231	21,106

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2024 (continued)

13 Related party transactions

- (2) Andy Granger, a trustee of Grenoside Community Association, invoiced £337.72 for window fans and lighting via his business, Andy Granger Technical services.
- (2) Steve Atkinson, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association pantomime organising group. The profits from the pantomime are paid into the Grenoside Community Association CIO current account
- (3) George Clark, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association gala organising committee bank account.

14 Net assets by fund

	General funds	Restricted funds	Total funds
	£	£	£
Fixed assets	135,042	20,830	155,872
Current assets	79,970	276	80,246
Creditors: amounts falling due within one year	(7,395)	-	(7,395)
	207,617	21,106	228,723
Free reserves - general funds excluding tangible fixed assets	72,575		
<i>Prior year comparison</i>	<i>General funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	£	£	£
Fixed assets	137,183	26,187	163,370
Current assets	74,982	-	74,982
Creditors: amounts falling due within one year	(2,098)	-	(2,098)
	210,067	26,187	236,254
Free reserves - general funds excluding tangible fixed assets	72,884		

15 Statement of financial activities - prior year comparison

	Unrestricted Funds	Restricted funds	Total funds	Unrestricted Funds	Restricted funds	Total funds
	£	£	£	£	£	£
Income from:						
Grants and donations	-	150	150	1,778	-	1,778
Charitable activities	66,970	-	66,970	64,996	-	64,996
Raising funds:-						
Gala	7,961	-	7,961	5,421	-	5,421
Other fundraising	1,311	-	1,311	145	-	145
Gift Aid	1,304	-	1,304	316	-	316
Total	77,546	150	77,696	72,656	-	72,656
Expenditure on:						
Raising funds - Gala	1,961	-	1,961	1,718	-	1,718
Charitable activities	78,035	5,231	83,266	68,998	6,509	75,507
Total resources expended	79,996	5,231	85,227	70,716	6,509	77,225
Net income/(expenditure)	(2,450)	(5,081)	(7,531)	1,940	(6,509)	(4,569)
Net movement in funds	(2,450)	(5,081)	(7,531)	1,940	(6,509)	(4,569)
Total funds brought forward	210,067	26,187	236,254	208,127	32,696	240,823
Total funds carried forward	207,617	21,106	228,723	210,067	26,187	236,254

16 Activity groups' bank accounts

The GCA drama and pantomime groups operate their own bank accounts and pay any profits into the bank accounts of Grenoside Community Association, CIO. The small balances on the drama and pantomime bank accounts have not been included in these accounts. The GCA gala committee operate a bank account specifically for gala transactions. The income and expenditure is identified separately in the GCA accounts. The small balance on the Gala bank account is not included in these accounts.

Steve Atkinson is a signatory on the pantomime account and George Clark is a signatory on the gala account.

GRENOSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 1160198

Accounts

**GRENSIDE COMMUNITY
ASSOCIATION**

Charitable Incorporated Organisation (CIO)

Charity number 1160198

Annual report and accounts

for the period

1 April 2022 - 31 March 2023

including Independently examined accounts

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

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Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

**Trustees annual report
for the year ended 31 March 2023**

1 Structure, governance and management

1.1 Governing document

Grenoside Community Association is governed by a CIO - 'Association' Constitution, registered on 28 January 2015.

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The objects of Grenoside Community Association are to:-

- a) promote the benefit of the inhabitants of Grenoside and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants
- b) establish, or secure the establishment of a community centre ("The Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- c) promote such other charitable purposes as may from time to time be determined by the charity trustees

1.2 Appointment of trustees

The policy and general management of the affairs of Grenoside Community Association are directed by the trustees of the CIO. The trustees or the members of the CIO may at any time decide by resolution at a meeting to appoint a new trustee. Any trustee, member or junior member may nominate a person to be appointed as a charity trustee.

All trustees give their time voluntarily and receive no remuneration or other benefits.

1.3 Membership of Grenoside Community Association

Membership of Grenoside Community Association is open to anyone aged 18 or over who is interested in furthering its objectives and, who, by applying for membership has indicated his, her or its agreement to become a member and acceptance of the duty of members as set out in the constitution.

Persons under the age of 18 may be admitted as non-voting members of the CIO and are called Junior Members.

1.4 Objectives and activities for the public benefit

The principal objectives of the CIO are to advance education and provide facilities for leisure and recreation time in Grenoside, Sheffield and facilitate this through the establishment and management of a community centre.

The centre is the meeting place for the majority of village activities which provides opportunities for adults and children to partake in social education and recreation. The centre is maintained to a high standard in a safe and clean environment.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives, and in planning future activities.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees annual report for the year ended 31 March 2023 (continued)

2 Achievements and performance

Chairman's report:-

Thank you to the Officers, Trustees, Management, members and staff for everything that has been done throughout the year.

We have had another successful year, which is due to everyone who has volunteered in any way to help the Association.

All of our sections and groups are healthy and some new hires have come on board offering ballroom lessons, Pilates and exercise classes.

We exceeded all expectations with audiences beyond belief due to our very successful Panto, Drama and G&S performances, that were most enjoyable and financially successful.

We look forward to a full size fun-filled Gala again this year.

The Management of the centre through our monthly meetings means we can make decisions from as broad a church as possible as all sections and members are represented on many and varied issues for the Association. Hopefully, due to the actions of the NHS, Covid is well behind us.

- Repairs and renewals have been carried out as necessary. We purchased a new lawn scarifier and emergency lighting replacement.
- Any other repairs and renewals as needed.
- Drains continue to be a nuisance and caused problems from time to time. The car park drains are now cleaned yearly.
- On the grants front we gained money for the noticeboard now erected outside the front door. Help like that is greatly appreciated by us all and without this kind of support we would not be in the financially good position that we find ourselves in.
- A vote of thanks to Andy and Roy for all the hard work they do in the centre.
- We are planning for other improvements and cost savings for next year if funds are available either by grants or our usual fundraising.

Thanks again to all our great membership, staff, Trustees, volunteers and friends for all your help throughout the past year.

David Pepper, Chair

3 Financial review by the Treasurer:

The last four years have shown the full impact of the Coronavirus pandemic on the Centre and our complete recovery from it.

2019-20 was a normal year, but 2020-21 was completely disrupted, with the Centre being almost fully locked down and maintained by Government grants. 2021-22 started returning to normal around June, and the figures for the year show the varying degrees that different groups and hirers returned to their pre-pandemic status. 2022-23 was again a normal year, with total income almost identical to pre-Covid levels. Our three main in-house fundraisers are Pantomime, Drama and Gala. Between them they contributed £20,000, which is 30% of our overall income.

Ironically, we gained several new hirers due to Covid. Some groups tried us out because our large hall allowed better social spacing, and then stayed; and some other halls did not survive the lockdowns so groups moved to us. These new hirers represent about £5,000 for the year.

As well as the 16 dog clubs that we've had for some time, 3 model railway clubs and 3 bird societies now use our Centre for their shows.

Generally, enquiries for room hire are higher than pre-Covid.

Overall, we weathered the lockdowns safely due to careful management and, helped by government funding, we have ended our first "normal" year in a very strong position, with a healthy bank balance. These funds allowed us to replace our 400 chairs with lighter stacking types at a cost of £9,600, as well as completing other much-needed maintenance totalling £11,000. We hope that this trend of profitability will continue, allowing us further spending on upgrades and improvements in the future.

Steve Atkinson, Treasurer

Grenoside Community Association
Charitable Incorporated Organisation, number 1160198

Legal & administrative information
For the year ended 31 March 2023

Registered office:-	The Community Centre Main Street Grenoside Sheffield S35 8PR	
Charity trustees:-	David Pepper Steve Atkinson Kathryn Wragg Nigel Stringer Andrew Granger George Clark	Chairman Treasurer
Main bank:	Yorkshire Bank	
Independent examiner:	Sheila Broadhead 15 Greystones Crescent Sheffield S11 7JN	

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees' report for the year ended 31 March 2023 (continued)

3 Reserves policy

The long-term reserves policy of Grenoside Community Association is to hold, as a minimum, equivalent of three months' income. This will guard against unexpected loss of income through fire damage, for example, and also cover against short-term fluctuations in income and expenditure. These reserves were vital during Covid, keeping us going until Government funding was arranged. The Government funding during the pandemic, along with our full return to pre-pandemic profitability, has left us holding 13 months of income. This will allow us some cautious spending on long-delayed capital projects, particularly in areas where grant funding is not available.

4 Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial period, which show the state of financial affairs of the Charity at the year end and of its incoming resources and resources expended during that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the Charity 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 Charity, enabling them to ensure that the statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are not required to have an audit as their income and balance sheets levels are below the audit thresholds established by the Charity Commission and it is not a requirement of the charity's governing document.

**This report was approved by the Charity trustees on 18 January 2024
and signed on their behalf by :**

Signed:



Name: David Pepper

Position: Chair

**Independent examiner's report to the trustees of Grenoside Community Association (CIO)
For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of Grenoside Community Association, Charitable Incorporated Organisation, number 1160198, for the year end 31 March 2023, which are set out on pages 6-11.

Responsibilities and basis of report

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

I report in respect of my examination of the accounts of the CIO 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect:

1. accounting records were not kept respect of the CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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 respect in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 21 January 2024

Name: Sheila Broadhead

Address: 15 Greystones Crescent
Sheffield S11 7JN

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

**Statement of financial activities
(incorporating the income and expenditure account)
for the year ended 31 March 2023.**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Grants and donations	2	1,778	-	1,778	14,680
Charitable activities		64,996	-	64,996	42,056
Raising funds:-					
Gala		5,421	-	5,421	4,686
Other fundraising		145	-	145	-
Gift Aid		316	-	316	370
Other income		-	-	-	56
Total		72,656	-	72,656	61,848
Expenditure on:					
Raising funds - Gala	4	1,718	-	1,718	1,453
Charitable activities	3	68,998	6,509	75,507	60,111
Total resources expended		70,716	6,509	77,225	61,564
Net income/(expenditure)		1,940	-6,509	-4,569	284
Net movement in funds		1,940	-6,509	-4,569	284
Total funds brought forward		208,127	32,696	240,823	240,539
Total funds carried forward		210,067	26,187	236,254	240,823

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Balance sheet as at 31 March 2023

	Notes	2023	2022
Fixed assets		£	£
Tangible assets:-	9	163,370	168,114
Total fixed assets		163,370	168,114
Current assets:			
Cash at bank and in hand	15	73,906	77,180
Prepayments	10	1,076	903
Total current assets		74,982	78,083
Creditors: amounts falling due within one year:-	11	2,098	5,374
Total assets less current liabilities		236,254	240,823
Creditors: amounts falling due after one year		-	-
Total net assets		236,254	240,823
Funds of the Charity:			
Unrestricted funds:-			
Net income/(expenditure for the year)		1,940	6,968
Funds brought forward		208,127	201,159
Total unrestricted funds		210,067	208,127
Restricted funds:-			
Net income/(expenditure for the year)		-6,509	-6,684
Funds brought forward		32,696	39,380
Total restricted funds	12	26,187	32,696
Total charity funds		236,254	240,823

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirement of Section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the trustees and signed on their behalf.

Signed by



Name David Pepper

Position Chair

on behalf of the trustees

Date of approval 18 January 2024

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year 31 March 2023.

1 Accounting policies

(a) General

The financial statements have been prepared in accordance with 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 2015) - ((Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that are applied to its charitable objectives. No tax charges have arisen in the charity.

(e) Assets:

Tangible fixed assets for use by the charity

The Grenoside Community Association building is included at historic cost. The building is being depreciated at 2% per annum on a straight line basis over the remaining 50 years of the lease.

Other capital assets

Other capital assets (over £300) are depreciated on a reducing balance basis at 20% per year.

(f) Funds

Unrestricted funds and donations and other income receivable or generated for the objects of the organisation without further specified purpose are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(g) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exists about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with the knowledge of the charity's abilities to meet bills, payments or other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(h) Pension costs and other post retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme charged to the Statement of Financial Activities in the period to which they relate.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2023 (continued)

2 Grants & donations

	Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
	£	£	£	£	£	£
Government Covid-19 pandemic grants	-	-	-	12,000	-	12,000
Government Covid-19 Job Retention Scheme	-	-	-	-	-	-
South Yorkshire Community Foundation	-	-	-	-	460	460
Sheffield City Council - West Ecclesfield	-	-	-	-	-	-
Wardpot	-	-	-	-	1,000	1,000
Ecclesfield Parish Council	-	-	-	-	150	150
Donations	-	-	-	1,069	-	1,069
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,070</u>	<u>1,610</u>	<u>14,680</u>

3 Charitable expenditure

	Notes	Unrestricted funds	Restricted funds	2023 Total	Unrestricted funds	Restricted funds	2022 Total
		£	£	£	£	£	£
Salary costs	5	31,157	-	31,157	21,587	-	21,587
Rates and water		2,232	-	2,232	1,894	-	1,894
Gas and electric		6,405	-	6,405	5,628	-	5,628
Repairs and renewals	6	11,304	-	11,304	6,640	157	6,797
Telephone		778	-	778	565	-	565
Office, kitchen, cleaning supplies		2,915	-	2,915	1,620	-	1,620
Insurance, licences & subscriptions		3,608	-	3,608	3,783	-	3,783
Waste collection & hygiene		1,104	-	1,104	1,713	-	1,713
Depreciation		9,493	6,509	16,002	8,387	8,137	16,524
		<u>68,998</u>	<u>6,509</u>	<u>75,507</u>	<u>51,817</u>	<u>8,294</u>	<u>60,111</u>

4 Expenditure on raising funds:-

	£	£	£	£	£	£
Gala	<u>1,718</u>	<u>-</u>	<u>1,718</u>	<u>-</u>	<u>-</u>	<u>-</u>

5 Salary costs

	2023	2022
	£	£
Gross salaries	30,685	21,186
Employer's national insurance costs	-	-
Employer's pension	472	401
Total salary costs	<u>31,157</u>	<u>21,587</u>

4 staff were employed on a part time basis

6 Repairs and renewals

	£	£
Fire protection servicing and equipment	974	1,065
Furniture & fittings repairs and renewals	246	90
Alarms, lighting and other electrical repairs & renewals	330	484
Drainage, plumbing and heating	2,068	3,624
Painting and decorating	107	330
Gardening supplies & equipment and landscaping	619	443
Building work repairs and renewals	6,776	150
Other repairs and renewals	185	612
	<u>11,304</u>	<u>6,797</u>

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2023 (continued)

7 Trustees expenses and remuneration

No trustees were paid expenses or remuneration during the year (2022: £0)

8 Independent examiner's fees

	2023	2022
	£	£
Independent examiner's fees for reporting on the accounts	-	-
Other fees paid to the independent examiners during the year	-	-

9 Tangible fixed assets

	Leasehold land & buildings £	Fixtures fittings & equipment £	Total £
Cost or valuation:			
At 1 April 2023	132,887	169,874	302,761
Additions during the year	-	11,258	11,258
Balance carried forward	132,887	181,132	314,019
Accumulated depreciation:			
At 1 April 2022	20,238	114,409	118,123
Depreciation charge for the year	2,658	13,344	16,002
Balance carried forward	22,896	127,753	134,126
Net book value:			
at 31 March 2023	109,991	53,379	163,370
at 31 March 2022	112,649	55,465	168,114

10 Prepayments

	2023	2022
	£	£
Insurance in advance	1,076	903
	1,076	903

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred income - room bookings received in advance	1,254	4,627
HMRC - tax and national insurance	752	666
Employer pension contribution	92	81
	2,098	5,374

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
12 Restricted funds				
Improvement to toilet facilities	5,663	-	1,133	4,530
New heating system	20,201	-	4,040	16,161
Stage lighting	205	-	41	164
Lower hall floor replacement	4,403	-	881	3,523
Electric operated shutters	912	-	182	730
Christmas trees	150	-	-	150
Battery lawnmower	368	-	74	294
External notice board	794	-	159	636
Total restricted funds	32,696	-	6,509	26,187

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2023 (continued)

13 Related party transactions

- (2) Russell Booker, husband of staff member Becky Travis-Booker, carried out joinery work for GCA. He invoiced £1,530 for parts and labour during the year.
- (2) Steve Atkinson, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association pantomime organising group, a separate body to the Grenoside Community Association, CIO. All profits from the pantomime group are paid to the Grenoside Community Association, CIO.
- (3) George Clark, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association gala organising committee bank account. This account is managed separately from the GCA organisation.

14 Net assets by fund

	General funds £	Restricted funds £	Total funds 2023 £
Fixed assets	137,183	26,187	163,370
Current assets	74,982	-	74,982
Creditors: amounts falling due within one year	-2,098	-	-2,098
	210,067	26,187	236,254
Free reserves - general funds excluding tangible fixed assets	72,884		
	<i>General funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
<i>Prior year comparison</i>			
<i>Fixed assets</i>	<i>135,567</i>	<i>32,547</i>	<i>168,114</i>
<i>Current assets</i>	<i>77,934</i>	<i>149</i>	<i>78,083</i>
<i>Creditors: amounts falling due within one year</i>	<i>-5,374</i>	<i>-</i>	<i>-5,374</i>
	208,127	32,696	240,823
Free reserves - general funds excluding tangible fixed assets	72,560		

14 Statement of financial activities - prior year comparison

	Unrestricted Funds £	Restricted funds £	Total funds 2023 £	Unrestricted Funds £	Restricted funds £	Total funds 2022 £
Income from:						
Grants and donations	1,778	-	1,778	13,070	1,610	14,680
Charitable activities	64,996	-	64,996	42,056	-	42,056
Raising funds:-						
Gala	5,421	-	5,421	4,686	-	4,686
Other fundraising	145	-	145	-	-	-
Gift Aid	316	-	316	370	-	370
Other income	-	-	-	56	-	56
Total	72,656	-	72,656	60,238	1,610	61,848
Expenditure on:						
Raising funds - Gala	1,718	-	1,718	1,453	-	1,453
Charitable activities	68,998	6,509	75,507	51,817	8,294	60,111
Total resources expended	70,716	6,509	77,225	53,270	8,294	61,564
Net income/(expenditure)	1,940	-6,509	-4,569	6,968	-6,684	284
Net movement in funds	1,940	-6,509	-4,569	6,968	-6,684	284
Total funds brought forward	208,127	32,696	240,823	201,159	39,380	240,539
Total funds carried forward	210,067	26,187	236,254	208,127	32,696	240,823

15 Activity groups' bank accounts

The GCA drama and pantomime groups operate their own bank accounts and pay any profits into the bank accounts of Grenoside Community Association, CIO. The drama and pantomime bank accounts have not been opened in the name of the CIO are not included in these accounts, other than any profits paid over. The GCA gala committee operate a bank account for specific bank payments or income. Other gala transactions go through the GCA accounts. For clarity, total income and expenditure are shown in the accounts for the Gala.

Steve Atkinson is a signatory on the pantomime account and George Clark is a signatory on the gala account.

GRENOSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 1160198

Accounts

**GRENSIDE COMMUNITY
ASSOCIATION**

Charitable Incorporated Organisation (CIO)

Charity number 1160198

Annual report and accounts

for the period

1 April 2021 - 31 March 2022

including Independently examined accounts

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

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Grenoside Community Association
Charitable Incorporated Organisation, number 1160198

Legal & administrative information
For the year ended 31 March 2022

Registered office:-	The Community Centre Main Street Grenoside Sheffield S35 8PR	
Charity trustees:-	Councillor David Pepper Steve Atkinson Kathryn Wragg Nigel Stringer Andrew Granger George Clark	Chairman Treasurer
Main bank:	Yorkshire Bank	
Independent examiner:	Sheila Broadhead FCCA, BA(Hons) 15 Greystones Crescent Sheffield S11 7JN	

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

**Trustees annual report
for the year ended 31 March 2022**

1 Structure, governance and management

1.1 Governing document

Grenoside Community Association is governed by a CIO - 'Association' Constitution, registered on 28 January 2015.

Grenoside Community Association was previously constituted as a charity, number 523619 (established 3 April 1963). All assets were transferred to the Charitable Incorporated Organisation, number 1160198, on 30 April 2015,

The objects of Grenoside Community Association are to:-

- a) promote the benefit of the inhabitants of Grenoside and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants
- b) establish, or secure the establishment of a community centre ("The Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- c) promote such other charitable purposes as may from time to time be determined by the charity trustees

1.2 Appointment of trustees

The policy and general management of the affairs of Grenoside Community Association are directed by the trustees of the CIO. The trustees or the members of the CIO may at any time decide by resolution at a meeting to appoint a new trustee. Any trustee, member or junior member may nominate a person to be appointed as a charity trustee.

All trustees give their time voluntarily and receive no remuneration or other benefits.

1.3 Membership of Grenoside Community Association

Membership of Grenoside Community Association is open to anyone aged 18 or over who is interested in furthering its objectives and, who, by applying for membership has indicated his, her or its agreement to become a member and acceptance of the duty of members as set out in the constitution.

Persons under the age of 18 may be admitted as non-voting members of the CIO and are called Junior Members.

1.4 Objectives and activities for the public benefit

The principal objectives of the CIO are to advance education and provide facilities for leisure and recreation time in Grenoside, Sheffield and facilitate this through the establishment and management of a community centre.

The centre is the meeting place for the majority of village activities which provides opportunities for adults and children to partake in social education and recreation. The centre is maintained to a high standard in a safe and clean environment.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives, and in planning future activities.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees annual report for the year ended 31 March 2022 (continued)

2 Achievements and performance

Chairman's report:-

Thank you to the offices, Trustees, Management, members and staff for everything that has been done throughout the year.

We have had another successful year, which is down to you, the members, this all despite the last 2 years of Covid 19 problems, that we are thankfully coming out of in good style.

All of our sections and groups are back with the exception of our Thursday night ballroom dance section after many successful years. This section was started by our members Mary and Jack Cook, with the help of Mona and Arthur Birch.

We welcomed back audiences to our very successful panto, Drama and G&S performances, that were most enjoyable and financially successful.

We look forward to a fun filled Gala again this year, after a limited but successful event last year.

Our Management Meetings are now back to normal on a monthly basis where we canvas the opinion of our members on many and varied issues for the Association. Covid safety is still of concern to us and we are still mindful of Covid guarding rules within the centre.

- The steps have now been removed between Appletree Nursery and our car park as the City Council reneged on their ownership so, due to legal issues, we took the safest route and took away the hazard.
- Repairs and renovations have been carried out as necessary and we purchased a new lawn mower. Our door upgrades are continuing as funds are allocated along with emergency light replacement.
- Drains, once again, have caused problems, both in the grounds and the car park costing £1,500 in total.
- On the grants front, without access to Government Covid aid, i.e. furlough and small business grant, we would not have come through this in such a good state. Help like that is greatly appreciated by us all and without this kind of support we would not be in the financially good position that we find ourselves now.
- A vote of thanks to Andy and Roy for all the hard work they do for the centre.
- We are planning for other improvement and cost savings for next year if funds are available either by grants or our usual fundraising.

Thanks again to all of our great membership, staff, Trustees, volunteers and friends for all your help throughout the year.

Please keep safe and well in these very different times.

David Pepper, Chair

3 Financial review by the Treasurer:

2021-22 was another unusual year for GCA. We started the year still in the throes of the Coronavirus lockdown, until June when our groups and hirers started to return to normal. As a result of this late start, our income from these two streams was about 70% of the pre-pandemic level.

Dog shows are a big part of our income, but the lockdown meant that we were holding around £5,000 in deposits for cancelled shows. "New" money was therefore only 25% of normal.

Conversely, we qualified for a £12,000 government "restart" grant.

Another piece of good news is that we have gained several new regular hirers, mostly moving to us from other venues, and enquiries for room hire are higher than ever.

We received two other grants this year: £1,000 from Sheffield City Council's Ward Pot to buy an external notice board, and £460 from S Y Community Foundation to buy a large electric lawnmower.

As well as buying these two items, we also spent £1,700 widening the lower hall door to allow wheelchair access, and £3,300 to install security shutters on the lower hall doors.

Funds in the bank at the start of the year were £69,000 rising to £77,000 at the end, giving a cash surplus of £8,000.

Overall, we have weathered the lockdowns safely helped by government funding, and we have ended up in a very good position.

Steve Atkinson

Treasurer

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees' report for the year ended 31 March 2022 (continued)

3 Reserves policy

The long-term reserves policy of Grenoside Community Association is to hold, as a minimum, equivalent of three months' income. This will guard against unexpected loss of income through fire damage, for example, and also cover against short-term fluctuations in income and expenditure. However, Government funding during the Coronavirus pandemic has left us holding 14 months' income, which will allow us some cautious spending on long-delayed capital projects, particularly in areas where no grant money is available.

4 Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial period, which show the state of financial affairs of the Charity at the year end and of its incoming resources and resources expended during that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the Charity 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 Charity, enabling them to ensure that the statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are not required to have an audit as their income and balance sheets levels are below the audit thresholds established by the Charity Commission and it is not a requirement of the charity's governing document.

This report was approved by the Charity trustees on 17th NOV. 2021
and signed on their behalf by :

Signed: 

2

**Independent examiner's report to the trustees of Grenoside Community Association (CIO)
For the year ended 31 March 2022**

I report to the trustees on my examination of the accounts of Grenoside Community Association, Charitable Incorporated Organisation, number 1160198, for the year end 31 March 2022, which are set out on pages 6-11.

Responsibilities and basis of report

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

I report in respect of my examination of the accounts of the CIO 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 matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect:

1. accounting records were not kept respect of the CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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 respect in order to enable a proper understanding of the accounts to be reached.

Disclaimer

The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the CIO's ability to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the CIO's ability to continue as a going concern. For example, it is difficult to evaluate all of the potential implications of the current COVID-19 outbreak on the CIO's activities, income, employees, suppliers and the wider economy.

Signed:



Date:

24/11/2022

Name: Sheila Broadhead FCCA

Address: 15 Grevstones Crescent

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

**Statement of financial activities
(incorporating the income and expenditure account)
for the year ended 31 March 2022.**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Grants and donations	2	13,070	1,610	14,680	60,495
Charitable activities		42,056	-	42,056	0
Raising funds:-					
Gala		4,686	-	4,686	48
Other fundraising			-	0	0
Gift Aid		370	-	370	245
Other income		56	-	56	7,216
Total		60,238	1,610	61,848	68,004
Expenditure on:					
Raising funds - Gala	4	1,453	0	1,453	0
Charitable activities	3	51,817	8,294	60,111	58,283
Total resources expended		53,270	8,294	61,564	58,283
Net income/(expenditure)		6,968	(6,684)	284	9,721
Net movement in funds		6,968	(6,684)	284	9,721
Total funds brought forward		201,159	39,380	240,539	230,818
Total funds carried forward		208,127	32,696	240,823	240,539

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198


Balance sheet as at 31 March 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets:-	9	168,114	177,944
Investments		-	-
Total fixed assets		168,114	177,944
Current assets:			
Cash at bank and in hand	15	77,180	70,018
Prepayments	10	903	930
Total current assets		78,083	70,948
Creditors: amounts falling due within one year:-	11	5,374	8,353
Total assets less current liabilities		240,823	240,539
Creditors: amounts falling due after one year		-	-
Total net assets		240,823	240,539
Funds of the Charity:			
Unrestricted funds:-			
Net income/(expenditure for the year)		6,968	17,954
Funds brought forward		201,159	183,205
Total unrestricted funds		208,127	201,159
Restricted funds:-			
Net income/(expenditure for the year)		(6,684)	(8,233)
Funds brought forward		39,380	47,613
Total restricted funds	12	32,696	39,380
Total charity funds		240,823	240,539

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirement of Section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the trustees and signed on their behalf.

Signed by		on behalf of the trustees
Name	David Pepper	Date of approval..... 17 th NOV. 2022
Position	Chair	

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year 31 March 2022.

1 Accounting policies

(a) General

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Assets:

Tangible fixed assets for use by the charity

The Grenoside Community Association building is included at historic cost. The building is being depreciated at 2% per annum on a straight line basis over the remaining 50 years of the lease.

Other capital assets

Other capital assets (over £300) are depreciated on a reducing balance basis at 20% per year.

(e) Funds

Unrestricted funds and donations and other income receivable or generated for the objects of the organisation without further specified purpose are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(f) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exists about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with the knowledge of the charity's abilities to meet bills, payments or other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(g) Requirement to operation a pension scheme

The charity introduced a workplace pension scheme in April 2020.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2022 (continued)

2 Grants & donations

	Unrestricted funds	Restricted funds	Total 2022	Unrestricted funds	Restricted funds
	£	£	£	£	£
Government Covid-19 pandemic grants	12,000	-	12,000	41,793	-
Government Covid-19 Job Retention Scheme	-	-	-	15,669	-
South Yorkshire Community Foundation	-	460	460	-	-
Sheffield City Council - West Ecclesfield					
Wardpot	-	1,000	1,000	-	-
Ecclesfield Parish Council	-	150	150	-	1,575
Donations	1,069	-	1,069	1,458	-
	13,070	1,610	14,680	58,920	1,575

3 Charitable expenditure

	Unrestricted funds	Restricted funds	2022 Total	Unrestricted funds	Restricted funds
Notes	£	£	£	£	£
Salary costs	5 21,587	-	21,587	21,184	-
Training courses	-	-	-	235	-
Rates and water	1,894	-	1,894	857	-
Gas and electric	5,628	-	5,628	3,678	-
Repairs and renewals	6 6,640	157	6,797	7,113	-
Telephone	565	-	565	1,194	-
Office, kitchen, cleaning supplies	1,620	-	1,620	1,654	-
Insurance, licences & subscriptions	3,783	-	3,783	3,185	-
Vending machine	-	-	-	616	-
Waste collection & hygiene	1,713	-	1,713	250	-
Depreciation	8,387	8,137	16,524	8,509	9,808
	51,817	8,294	60,111	48,475	9,808

4 Expenditure on raising funds:-

	£	£	£	£	£
Gala	1,453	-	1,453	-	-

5 Salary costs

	2022 £
Gross salaries	21,186
Employer's national insurance costs	-
Employer's pension	401
Total salary costs	21,587

4 staff were employed on a part time basis

6 Repairs and renewals

	£
Fire protection servicing and equipment	1,065
Furniture & fittings repairs and renewals	90
Alarms, lighting and other electrical repairs & renewals	484
Drainage, plumbing and heating	3,624
Painting and decorating	330
Gardening supplies & equipment and landscaping	443
Building work repairs and renewals	150
Other repairs and renewals	612
	6,797

Total 2021
 £
 41,793
 15,669
 -
 -
 1,575
 1,458

 60,495

2021 Total
 £
 21,184
 235
 857
 3,678
 7,113
 1,194
 1,654
 3,185
 616
 250
 18,317

 58,283

£
 -

2021
 £
 20,841
 -
 343

 21,184

£
 632
 1,284
 689
 1,805
 -
 246
 2,458
 -

 7,113

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2022 (continued)

7 Trustees expenses and remuneration

No trustees were paid expenses or remuneration during the year (2021: £0)

Andrew Granger, a trustee, invoiced the organisation for carrying out small electrical jobs - see note 13(1)

8 Independent examiner's fees

	2022
	£
Independent examiner's fees for reporting on the accounts	-
Other fees paid to the independent examiners during the year	-

9 Tangible fixed assets

	Leasehold land & buildings	Fixtures fittings & equipment
	£	£
Cost or valuation:		
At 1 April 2021	132,887	163,180
Additions during the year	-	6,694
Balance carried forward	132,887	169,874
Accumulated depreciation:		
At 1 April 2021	17,580	100,543
Depreciation charge for the year	2,658	13,866
Balance carried forward	20,238	114,409
Net book value:		
at 31 March 2022	112,649	55,465
at 31 March 2021	115,307	62,637

10 Prepayments

	2022
	£
Insurance in advance	903
	903

11 Creditors: amounts falling due within one year

	2022
	£
Deferred income - room bookings received in advance	4,627
HMRC - tax and national insurance	666
Employer pension contribution	81
Other creditors - capital projects	-
	5,374

	Balance at 1 April 2021	Income	Expenditure
	£	£	£
12 Restricted funds			
Improvement to toilet facilities	7,078	-	1,416
New heating system	25,251	-	5,050
Stage lighting	256	-	51
Lower hall floor replacement	5,504	-	1,101
Electric operated shutters	1,140	-	228
Christmas trees	150	150	150
Battery lawnmower	-	460	92
External notice board	-	1,000	206
Total restricted funds	39,380	1,610	8,294

2021
£
-

-

Total
£

296,067
6,694

302,761

118,123
16,524

134,647

168,114
177,944

2021
£
930

930

2021
£
7,201
332
-
820

8,353

Balance at
31 March
2022

£
5,663
20,201
205
4,403
912
150
368
794

32,696

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2022 (continued)

13 Related party transactions

- (1) Andrew Granger, a trustee of Grenoside Community Association, carried out maintenance work for GCA. He invoiced £1,101 for parts and labour during the year (2021: £994).
- (2) Russell Booker, husband of staff member Becky Travis-Booker, carried out joinery work for GCA. He invoiced £1,210 for parts and labour during the year.
- (2) Steve Atkinson, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association pantomime organising group, a separate body to the Grenoside Community Association, CIO. All profits from the pantomime group are paid to the Grenoside Community Association, CIO.
- (3) George Clark, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association gala organising committee bank account. This account is managed separately from the GCA organisation.

14 Net assets by fund

	General funds	Restricted funds	Total funds
	£	£	£
Fixed assets	135,567	32,547	168,114
Current assets	77,934	149	78,083
Creditors: amounts falling due within one year	(5,374)	-	(5,374)
	208,127	32,696	240,823
Free reserves - general funds excluding tangible fixed assets	72,560		
<i>Prior year comparison</i>			
	General funds	Restricted funds	Total funds
	£	£	£
Fixed assets	138,714	39,230	177,944
Current assets	70,798	150	70,948
Creditors: amounts falling due within one year	(8,353)	-	(8,353)
	201,159	39,380	240,539
Free reserves - general funds excluding tangible fixed assets	62,445		

14 Statement of financial activities - prior year comparison

	Unrestricted Funds	Restricted funds	Total funds	Unrestricted Funds	Restricted funds	Total funds
	£	£	£	£	£	£
Income from:						
Grants and donations	13,070	1,610	14,680	58,920	1,575	60,495
Charitable activities	42,056	-	42,056	-	-	-
Raising funds:-						
Gala & Gala shows	4,686	-	4,686	48	-	48
Other fundraising	-	-	-	-	-	-
Gift Aid	370	-	370	245	-	245
Other income	56	-	56	7,216	-	7,216
Total	60,238	1,610	61,848	66,429	1,575	68,004
Expenditure on:						
Raising funds - Gala	1,453	-	1,453	-	-	-
Charitable activities	51,817	8,294	60,111	48,475	9,808	58,283
Total resources expended	53,270	8,294	61,564	48,475	9,808	58,283
Net income/(expenditure)	6,968	(6,684)	284	17,954	(8,233)	9,721
Net movement in funds	6,968	(6,684)	284	17,954	(8,233)	9,721
Total funds brought forward	201,159	39,380	240,539	183,205	47,613	230,818
Total funds carried forward	208,127	32,696	240,823	201,159	39,380	240,539

15 Activity groups' bank accounts

The GCA drama and pantomime groups operate their own bank accounts and pay any profits into the bank accounts of Grenoside Community Association, CIO. The drama and pantomime bank accounts have not been opened in the name of the CIO are not included in these accounts, other than any profits paid over. The GCA gala committee operate a bank account for specific bank payments or income. Other gala transactions go through the GCA accounts. For clarity, total income and expenditure are shown in the accounts for the Gala.

Steve Atkinson is a signatory on the pantomime account and George Clark is a signatory on the gala account.

GRENOSIDE COMMUNITY ASSOCIATION

England & Wales - Charity number 1160198

Accounts

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

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Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

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Grenoside Community Association
Charitable Incorporated Organisation, number 1160198

Legal & administrative information
For the year ended 31 March 2021

Registered office:-	The Community Centre Main Street Grenoside Sheffield S35 8PR	
Charity trustees:-	Councillor David Pepper Steve Atkinson Kathryn Wragg Nigel Stringer Andrew Granger George Clark	Chairman Treasurer
Main bank:	Yorkshire Bank	
Independent examiner:	Sheila Broadhead FCCA, BA(Hons) 15 Greystones Crescent Sheffield S11 7JN	

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

**Trustees annual report
for the year ended 31 March 2021**

1 Structure, governance and management

1.1 Governing document

Grenoside Community Association is governed by a CIO - 'Association' Constitution, registered on 28 January 2015.

Grenoside Community Association was previously constituted as a charity, number 523619 (established 3 April 1963). All assets were transferred to the Charitable Incorporated Organisation, number 1160198, on 30 April 2015,

The objects of Grenoside Community Association are to:-

- a) promote the benefit of the inhabitants of Grenoside and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants
- b) establish, or secure the establishment of a community centre ("The Centre") and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.
- c) promote such other charitable purposes as may from time to time be determined by the charity trustees

1.2 Appointment of trustees

The policy and general management of the affairs of Grenoside Community Association are directed by the trustees of the CIO. The trustees or the members of the CIO may at any time decide by resolution at a meeting to appoint a new trustee. Any trustee, member or junior member may nominate a person to be appointed as a charity trustee.

All trustees give their time voluntarily and receive no remuneration or other benefits.

1.3 Membership of Grenoside Community Association

Membership of Grenoside Community Association is open to anyone aged 18 or over who is interested in furthering its objectives and, who, by applying for membership has indicated his, her or its agreement to become a member and acceptance of the duty of members as set out in the constitution.

Persons under the age of 18 may be admitted as non-voting members of the CIO and are called Junior Members.

1.4 Objectives and activities for the public benefit

The principal objectives of the CIO are to advance education and provide facilities for leisure and recreation time in Grenoside, Sheffield and facilitate this through the establishment and management of a community centre.

The centre is the meeting place for the majority of village activities which provides opportunities for adults and children to partake in social education and recreation. The centre is maintained to a high standard in a safe and clean environment.

The trustees confirm they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives, and in planning future activities.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees annual report for the year ended 31 March 2021 (continued)

2 Achievements and performance

Chairman's report:-

What a very strange year we have had. No one could have predicted times like we have seen. I need to express the Association's thoughts and concerns to anyone who has experienced this terrible virus. If you have lost a loved one, you have our sincere sympathy.

For most of this year the centre has been closed. This is something totally alien to us at the GCA.

The Appletree Nursery and the rented offices have been able to continue in a limited capacity.

The Government grant scheme has been extremely valuable to us and has kept us afloat, without too many concerns.

Our Caretaker and team have been very vigilant and kept an excellent cleaning and sanitisation regime in operation, along with the other actions we have taken i.e. distancing, face masks, hand sanitisation, one way routes etc.

Despite not being open, maintenance has had to be carried out, such as plumbing and electrical jobs.

We gained a small grant from Ecclesfield Parish Council, to help us make the building more secure while we were closed, by fitting roller shutter doors at the back of the building. Improvements were made for fire safety by widening the downstairs fire escape door. We have also got permanent electric cables for all our outside activities.

I must thank all our members who have given us so much help through all this, especially the staff, Roy Platts for his unstinting work on the grounds and my fellow Trustees.

3 Financial review by the Treasurer:

2020-21 was a very unusual year for GCA. We closed the centre in April 2020 after the Government announced a national lockdown in response to the Covid pandemic: we turned off all but essential services and power, and we placed our staff on furlough. The government roadmap for easing lockdown finally allowed us to open in May 2021. Our finances were completely disrupted: Gala was cancelled, Drama cancelled their March and October productions, and the Pantomime could not go ahead. Apart from Appletree, who were allowed to stay open through the year and to use our premises, most of our groups and hirers basically stopped meeting.

Dog shows are another big part of our income, but these were cancelled one by one as each date became disallowed. As a result, we are holding around £5,000 in deposits for 30 cancelled shows, which means it might be two years before we receive any "new" money.

However, the good news is that we were very fortunate to qualify for a lot of government funding, £41,793 in all, plus another £15,669 in furlough payments which offset most of our staff costs.

In April 2020 we were obliged to start a pension scheme because the salary of one of our employees exceeded the threshold.

In March 2021, the 5-year vending machine contract came to an end. Despite having been asked for after a survey, it had been used very little and ended up costing us £2,800 in total. It has been removed.

Funds in the bank at the start of the year were £45,000, rising (mainly due to government money) to £70,000 at the end, giving us a cash increase of £25,000 for the year. We have no guarantees though of when all our hirers will restart and therefore when our income will return to normal, so this cash surplus will keep us going until normality returns.

3 Reserves policy

The long-term reserves policy of Grenoside Community Association is to hold, as a minimum, equivalent of three months' income. This will guard against unexpected loss of income through fire damage, for example, and also cover against short-term fluctuations in income and expenditure. The aim is to build on this minimum to fund occasional major projects.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees' report for the year ended 31 March 2021 (continued)

Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial period , which show the state of financial affairs of the Charity at the year end and of its incoming resources and resources expended during that period . In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the Charity 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 Charity, enabling them to ensure that the statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees are not required to have an audit as their income and balance sheets levels are below the audit thresholds established by the Charity Commission and it is not a requirement of the charity's governing document.

**This report was approved by the Charity trustees on14/1/2022
and signed on their behalf by :**

Signed:



Name: David Pepper

Position: Chair

Independent examiner's report to the trustees of Grenoside Community Association (CIO)
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of Grenoside Community Association, Charitable Incorporated Organisation, number 1160198, for the year end 31 March 2021, which are set out on pages 6-11.

Responsibilities and basis of report

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

I report in respect of my examination of the accounts of the CIO 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:

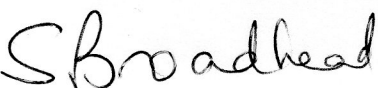
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material aspect:

1. accounting records were not kept respect of the CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 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 respect in order to enable a proper understanding of the accounts to be reached.

Disclaimer

The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the CIO's ability to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the CIO's ability to continue as a going concern. For example, it is difficult to evaluate all of the potential implications of the current COVID-19 outbreak on the CIO's activities, income, employees, suppliers and the wider economy.

Signed: 

Date: 01/01/2022

Name: Sheila Broadhead FCCA

Address: 15 Greystones Crescent
Sheffield S11 7JN

Grenoside Community Association**Charitable Incorporated Organisation, number 1160198****Statement of financial activities****(incorporating the income and expenditure account)****for the year ended 31 March 2021.**

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income from:					
Grants and donations	2	58,920	1,575	60,495	11,931
Charitable activities			-	0	57,027
Raising funds:-					
Gala		48	-	48	8,081
Other fundraising			-	0	257
Gift Aid		245	-	245	1,659
Other income		7,216	-	7,216	395
Total		66,429	1,575	68,004	79,350
Expenditure on:					
Raising funds - Gala	4	-	-	-	3,392
Charitable activities	3	48,475	9,808	58,283	75,393
Total resources expended		48,475	9,808	58,283	78,786
Net income/(expenditure)		17,954	(8,233)	9,721	565
Net movement in funds		17,954	(8,233)	9,721	565
Total funds brought forward		183,206	47,612	230,818	230,253
Total funds carried forward		201,160	39,379	240,539	230,818

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets:-	9	177,944	191,341
Investments		-	-
Total fixed assets		<u>177,944</u>	<u>191,341</u>
Current assets:			
Cash at bank and in hand	15	70,018	45,529
Prepayments	10	930	925
Total current assets		<u>70,948</u>	<u>46,454</u>
Creditors: amounts falling due within one year:-	11	8,353	6,977
Total assets less current liabilities		<u>240,539</u>	<u>230,818</u>
Creditors: amounts falling due after one year		-	-
Total net assets		<u><u>240,539</u></u>	<u><u>230,818</u></u>
Funds of the Charity:			
Unrestricted funds:-			
Net income/(expenditure for the year)		17,954	3,868
Funds brought forward		183,206	179,338
Total unrestricted funds		<u>201,160</u>	<u>183,206</u>
Restricted funds:-			
Net income/(expenditure for the year)		(8,233)	(3,303)
Funds brought forward		47,612	50,916
Total restricted funds	12	<u>39,379</u>	<u>47,612</u>
Total charity funds		<u><u>240,540</u></u>	<u><u>230,818</u></u>

The trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The trustees acknowledge their responsibilities for complying with the requirement of Section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the trustees and signed on their behalf.

Signed by



Name David Pepper

Position Chair

on behalf of the trustees

14/1/2022

Date of approval.....

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year 31 March 2021.

1 Accounting policies

(a) General

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Assets:

Tangible fixed assets for use by the charity

The Grenoside Community Association building is included at historic cost. The building is being depreciated at 2% per annum on a straight line basis over the remaining 50 years of the lease.

Other capital assets

Other capital assets (over £300) are depreciated on a reducing balance basis at 20% per year.

(e) Funds

Unrestricted funds and donations and other income receivable or generated for the objects of the organisation without further specified purpose are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(f) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exists about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with the knowledge of the charity's abilities to meet bills, payments or other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(g) Requirement to operation a pension scheme

The charity introduced a workplace pension scheme in April 2020.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2021 (continued)

2 Grants & donations

	Unrestricted funds	Restricted funds	Total 2021	Unrestricted funds	Restricted funds
	£	£	£	£	£
Government Covid-19 pandemic grants	41,793	-	41,793	-	-
Government Covid-19 Job Retention Scheme	15,669	-	15,669	-	-
The National Lottery Community Fund	-	-	-	-	8,600
Ecclesfield Parish Council	-	1,575	1,575	-	-
Donations	1,458	-	1,458	3,331	-
	58,920	1,575	60,495	3,331	8,600

3 Charitable expenditure

Notes	Unrestricted funds	Restricted funds	2021 Total	Unrestricted funds	Restricted funds
	£	£	£	£	£
Salary costs	5	21,184	-	21,184	23,827
Training courses		235	-	235	-
Rates and water		857	-	857	3,650
Gas and electric		3,678	-	3,678	7,274
Repairs and renewals	6	7,113	-	7,113	10,294
Telephone		1,194	-	1,194	1,179
Office, kitchen, cleaning supplies		1,654	-	1,654	2,227
Insurance, licences & subscriptions		3,185	-	3,185	3,581
Vending machine		616	-	616	821
Waste collection & hygiene		250	-	250	1,538
Depreciation		8,509	9,808	18,317	9,098
		48,475	9,808	58,283	63,490
					11,903 #

4 Expenditure on raising funds:-

	£	£	£	£	£
Gala	-	-	-	3,392	-

5 Salary costs

	2021
	£
Gross salaries	20,841
Employer's National Insurance	-
Employer's pension	343
Total salary costs	21,184

4 staff were employed on a part time basis

6 Repairs and renewals

	£
Fire protection servicing and equipment	632
Furniture & fittings repairs and renewals	1,284
Alarms, lighting and other electrical repairs & renewals	689
Drainage, plumbing and heating	1,805
Painting and decorating	-
Gardening supplies & equipment and landscaping	246
Building work repairs and renewals	2,458
Car park marking	-
Other repairs and renewals	-
	7,113

Total 2020
 £
 -
 -
 8,600
 -
 3,331
11,931

2020Total
 £
 23,827
 -
 3,650
 7,274
 10,294
 1,179
 2,227
 3,581
 821
 1,538
 21,002
75,393

£
3,392

2020
 £
 23,827
 -
 -
23,827

£
 280
 665
 1,454
 1,521
 224
 578
 4,297
 876
 399
10,294

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2021 (continued)

7 Trustees expenses and remuneration

No trustees were paid expenses or remuneration during the year (2020: £0)

Andrew Granger, a trustee, invoiced the organisation for carrying out small electrical jobs - see note 13(1)

8 Independent examiner's fees

2021

£

Independent examiner's fees for reporting on the accounts

-

Other fees paid to the independent examiners during the year

-

9 Tangible fixed assets

Cost or valuation:

At 1 April 2020

**Leasehold
land &
buildings**

**Fixtures
fittings &
equipment**

£

£

132,887

158,260

Additions during the year

-

4,920

Balance carried forward

132,887

163,180

Accumulated depreciation:

At 1 April 2020

14,922

84,884

Depreciation charge for the year

2,658

15,659

17,580

100,543

Net book value:

at 31 March 2021

115,307

62,637

at 31 March 2020

117,965

73,376

10 Prepayments

2021

£

Insurance in advance

930

930

11 Creditors: amounts falling due within one year

2021

£

Deferred income - room bookings received in advance

7,201

HMRC - tax and national insurance

332

Other creditors - capital projects

820

8,353

12 Restricted funds

**Balance at
31 March
2020**

Income

Expenditure

£

£

£

Improvement to toilet facilities

8,848

-

1,770

New heating system

31,564

-

6,313

Stage lighting

320

-

64

Lower hall floor replacement

6,880

-

1,376

Electric operated shutters

-

1,425

285

Christmas trees

-

150

-

Total restricted funds

47,612

1,575

9,808

2020
£

-

-

Total

£

291,147

4,920

296,067

99,806

18,317

118,123

177,944

191,341

2020
£

925

931

2020
£

6,540

437

-

6,977

**Balance at
31 March
2021**

£

7,078

25,251

256

5,504

1,140

150

39,379

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2021 (continued)

13 Related party transactions

- (1) Andrew Granger, a trustee of Grenoside Community Association, carried out small electrical jobs for the organisation. He invoiced £994 for parts and labour during the year (2020: £1,621).
- (2) Steve Atkinson, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association pantomime organising group, a separate body to the Grenoside Community Association, CIO. All profits from the pantomime group are paid to the Grenoside Community Association, CIO.
- (3) George Clark, a trustee of Grenoside Community Association, is a bank signatory on the Grenoside Community Association Gala organising group, a separate body to the Grenoside Community Association, CIO. All profits from the Gala group are paid to the Grenoside Community Association, CIO.

14 Net assets by fund

	General funds	Restricted funds	Total funds 2021
	£	£	£
Current assets	70,798	150	70,948
Creditors: amounts falling due within one year	(8,353)	-	(8,353)
	62,445	150	62,595
Free reserves - general funds excluding tangible fixed assets	62,445		
<i>Prior year comparison</i>	<i>General funds</i>	<i>Restricted funds</i>	<i>Total funds 2020</i>
	£	£	£
Current assets	46,454	-	46,454
Creditors: amounts falling due within one year	(6,977)	-	(6,977)
	39,477	-	39,477
Free reserves - general funds excluding tangible fixed assets	39,477		

14 Statement of financial activities - prior year comparison

	Unrestricted Funds	Restricted funds	Total funds 2021	Unrestricted Funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Income from:						
Grants and donations	58,920	1,575	60,495	3,331	8,600	11,931
Charitable activities	-	-	-	57,027	-	57,027
Raising funds:-						
Gala & Gala shows	48	-	48	8,081	-	8,081
Other fundraising	-	-	-	257	-	257
Gift Aid	245	-	245	1,659	-	1,659
Other income	7,216	-	7,216	395	-	395
Total	66,429	1,575	68,004	70,750	8,600	79,350
Expenditure on:						
Raising funds - Gala	0	-	0	3,392	-	3,392
Charitable activities	48,475	9,808	58,283	63,490	11,903	75,393
Total resources expended	48,475	9,808	58,283	66,883	11,903	78,786
Net income/(expenditure)	17,954	(8,233)	9,721	3,868	(3,303)	565
Net movement in funds	17,954	(8,233)	9,721	3,868	(3,303)	565
Total funds brought forward	183,206	47,612	230,818	179,338	50,915	230,253
Total funds carried forward	201,160	39,379	240,539	183,206	47,612	230,818

15 Activity groups' bank accounts

The GCA gala, drama and pantomime groups operate their own bank accounts and pay any profits into the bank accounts of Grenoside Community Association, CIO. The gala, drama and pantomime bank accounts have not been opened in the name of the CIO are not included in these accounts, other than any profits paid over.

Steve Atkinson is a signatory on the pantomime account and George Clark is a signatory on the gala account.

