

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 on 14/1/2022
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

Date of approval.....14/1/2022

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 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	11,903
		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
<u>11,931</u>

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

£
<u>3,392</u>

2020
£
23,827
-
-
<u>23,827</u>

£
280
665
1,454
1,521
224
578
4,297
876
399
<u>10,294</u>

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

**Leasehold
land &
buildings
£**

**Fixtures
fittings &
equipment
£**

Cost or valuation:

At 1 April 2020

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
	£	£	£
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</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	Unrestricted Funds	Restricted funds	Total funds
	£	£	£	£	£	£
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.

