

**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.

## **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 .....  
and signed on their behalf by :

Signed:



17<sup>th</sup> Nov. 2021

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

**Grenoside Community Association****Charitable Incorporated Organisation, number 1160198****Balance sheet as at 31 March 2022**

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

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 <sup>th</sup> Nov. 2022
Position	Chair	

**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	-	<b>12,000</b>	41,793	-
Government Covid-19 Job Retention Scheme	-	-	-	15,669	-
South Yorkshire Community Foundation	-	460	<b>460</b>	-	-
Sheffield City Council - West Ecclesfield	-	-	-	-	-
Wardpot	-	1,000	<b>1,000</b>	-	-
Ecclesfield Parish Council	-	150	<b>150</b>	-	1,575
Donations	1,069	-	<b>1,069</b>	1,458	-
	<b>13,070</b>	<b>1,610</b>	<b>14,680</b>	<b>58,920</b>	<b>1,575</b>

**3 Charitable expenditure**

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

**4 Expenditure on raising funds:-**

	£	£	£	£	£
Gala	<b>1,453</b>	-	<b>1,453</b>	-	-

**5 Salary costs**

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

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
	<b>6,797</b>

Total 2021
£
41,793
15,669
-
-
1,575
1,458
<hr/>
60,495

2021 Total
£
21,184
235
857
3,678
7,113
1,194
1,654
3,185
616
250
18,317
<hr/>
58,283

£
-
<hr/>

2021
£
20,841
-
343
<hr/>
21,184

£
632
1,284
689
1,805
-
246
2,458
-
<hr/>
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**

**12 Restricted funds**

**Balance at  
1 April  
2021**

**Income**

**Expenditure**

£

£

£

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
£
-
<hr/>
-
<hr/>

<b>Total</b>
<b>£</b>
296,067
6,694
<hr/>
<b>302,761</b>
<hr/>

118,123
16,524
<hr/>
<b>134,647</b>
<hr/>

**168,114**  
177,944

2021
£
930
<hr/>
930
<hr/>

2021
£
7,201
332
-
820
<hr/>
8,353
<hr/>

**Balance at**  
**31 March**  
**2022**

£
5,663
20,201
205
4,403
912
150
368
794
<hr/>
<b>32,696</b>
<hr/>

# 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
	£	£	2022 £
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)
	<b>208,127</b>	<b>32,696</b>	<b>240,823</b>
Free reserves - general funds excluding tangible fixed assets	<b>72,560</b>		
<i>Prior year comparison</i>			
	General funds	Restricted funds	Total funds
	£	£	2021 £
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)
	<b>201,159</b>	<b>39,380</b>	<b>240,539</b>
Free reserves - general funds excluding tangible fixed assets	<b>62,445</b>		

### 14 Statement of financial activities - prior year comparison

	Unrestricted Funds	Restricted funds	Total funds	Unrestricted Funds	Restricted funds	Total funds
	£	£	2022 £	£	£	2021 £
<b>Income from:</b>						
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
<b>Total</b>	<b>60,238</b>	<b>1,610</b>	<b>61,848</b>	<b>66,429</b>	<b>1,575</b>	<b>68,004</b>
<b>Expenditure on:</b>						
Raising funds - Gala	1,453	-	1,453	-	-	-
Charitable activities	51,817	8,294	60,111	48,475	9,808	58,283
<b>Total resources expended</b>	<b>53,270</b>	<b>8,294</b>	<b>61,564</b>	<b>48,475</b>	<b>9,808</b>	<b>58,283</b>
<b>Net income/(expenditure)</b>	<b>6,968</b>	<b>(6,684)</b>	<b>284</b>	<b>17,954</b>	<b>(8,233)</b>	<b>9,721</b>
<b>Net movement in funds</b>	<b>6,968</b>	<b>(6,684)</b>	<b>284</b>	<b>17,954</b>	<b>(8,233)</b>	<b>9,721</b>
<b>Total funds brought forward</b>	<b>201,159</b>	<b>39,380</b>	<b>240,539</b>	<b>183,205</b>	<b>47,613</b>	<b>230,818</b>
<b>Total funds carried forward</b>	<b>208,127</b>	<b>32,696</b>	<b>240,823</b>	<b>201,159</b>	<b>39,380</b>	<b>240,539</b>

### 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.