

**GRENOSIDE 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.

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

**Grenoside Community Association****Charitable Incorporated Organisation, number 1160198****Balance sheet as at 31 March 2023**

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

**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
	-	-	-	13,070	1,610	14,680

**3 Charitable expenditure**

		Unrestricted	Restricted		Unrestricted	Restricted	
	Notes	funds	funds	2023 Total	funds	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
		68,998	6,509	75,507	51,817	8,294	60,111

**4 Expenditure on raising funds:-**

	£	£	£	£	£	£
Gala	1,718	-	1,718	-	-	-

**5 Salary costs**

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

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
	11,304	6,797

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

**10 Prepayments**

	2023	2022
	£	£
Insurance in advance	1,076	903
	<b>1,076</b>	<b>903</b>

**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
	<b>2,098</b>	<b>5,374</b>

**12 Restricted funds**

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
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
<b>Total restricted funds</b>	<b>32,696</b>	<b>-</b>	<b>6,509</b>	<b>26,187</b>

## 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
	£	£	£
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
	<b>210,067</b>	<b>26,187</b>	<b>236,254</b>
Free reserves - general funds excluding tangible fixed assets	<b>72,884</b>		
	<b>General funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	£	£	£
<i>Prior year comparison</i>			
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>		

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

	Unrestricted Funds	Restricted funds	Total funds	Unrestricted Funds	Restricted funds	Total funds
	£	£	2023	£	£	2022
			£			£
<b>Income from:</b>						
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
<b>Total</b>	<b>72,656</b>	<b>-</b>	<b>72,656</b>	<b>60,238</b>	<b>1,610</b>	<b>61,848</b>
<b>Expenditure on:</b>						
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
<b>Total resources expended</b>	<b>70,716</b>	<b>6,509</b>	<b>77,225</b>	<b>53,270</b>	<b>8,294</b>	<b>61,564</b>
<b>Net income/(expenditure)</b>	<b>1,940</b>	<b>-6,509</b>	<b>-4,569</b>	<b>6,968</b>	<b>-6,684</b>	<b>284</b>
<b>Net movement in funds</b>	<b>1,940</b>	<b>-6,509</b>	<b>-4,569</b>	<b>6,968</b>	<b>-6,684</b>	<b>284</b>
<b>Total funds brought 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>
<b>Total funds carried forward</b>	<b>210,067</b>	<b>26,187</b>	<b>236,254</b>	<b>208,127</b>	<b>32,696</b>	<b>240,823</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.