

**GRENOSIDE 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 Steve Atkinson Paul Wainwright Kathryn Wragg Nigel Stringer Andrew Granger George Clark	Chairman Treasurer - resigned 29/05/2024 Treasurer - appointed 29/05/2024
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 £
<b>Income from:</b>					
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
<b>Total</b>		<b>77,546</b>	<b>150</b>	<b>77,696</b>	<b>72,656</b>
<b>Expenditure on:</b>					
Raising funds - Gala	4	1,961	-	1,961	1,718
Charitable activities	3	78,035	5,231	83,266	75,507
<b>Total resources expended</b>		<b>79,996</b>	<b>5,231</b>	<b>85,227</b>	<b>77,225</b>
<b>Net income/(expenditure)</b>		<b>(2,450)</b>	<b>(5,081)</b>	<b>(7,531)</b>	<b>(4,569)</b>
<b>Net movement in funds</b>		<b>(2,450)</b>	<b>(5,081)</b>	<b>(7,531)</b>	<b>(4,569)</b>
Total funds brought forward		210,067	26,187	236,254	240,823
<b>Total funds carried forward</b>		<b>207,617</b>	<b>21,106</b>	<b>228,723</b>	<b>236,254</b>



**Grenoside Community Association**

Charitable Incorporated Organisation, number 1160198

**Balance sheet as at 31 March 2024**

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

Name David Pepper  
Position Chair

on behalf of the trustees

Date of approval... 25/10/24



**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	-	-	-
	-	150	150	-	-	-

**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
		78,035	5,231	83,266	68,998	6,509	75,507

**4 Expenditure on raising funds:-**

	£	£	£	£	£	£
Gala	1,961	-	1,961	1,718	-	1,718

**5 Salary costs**

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

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
	14,629	11,304

**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	-	-

**Grenoside Community Association**

**Charitable Incorporated Organisation, number 1160198**

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

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

	2024 £	2023 £
<b>10 Prepayments</b>		
Insurance in advance	1,141	1,076
	<b>1,141</b>	<b>1,076</b>

	2024 £	2023 £
<b>11 Creditors: amounts falling due within one year</b>		
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	-
	<b>7,395</b>	<b>2,098</b>

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>12 Restricted funds</b>				
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
<b>Total restricted funds</b>	<b>26,187</b>	<b>150</b>	<b>5,231</b>	<b>21,106</b>



## 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)
	<b>207,617</b>	<b>21,106</b>	<b>228,723</b>
Free reserves - general funds excluding tangible fixed assets	<b>72,575</b>		
	<i>General funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	£	£	£
<i>Fixed assets</i>	137,183	26,187	163,370
<i>Current assets</i>	74,982	-	74,982
<i>Creditors: amounts falling due within one year</i>	(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>		

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

	Unrestricted Funds	Restricted funds	Total funds	Unrestricted Funds	Restricted funds	Total funds
	£	£	2024	£	£	2023
			£			£
<b>Income from:</b>						
Grants and donations	-	150	150	1,778	-	1,778
Charitable activities	66,970	-	<b>66,970</b>	64,996	-	64,996
Raising funds:-						
Gala	7,961	-	<b>7,961</b>	5,421	-	5,421
Other fundraising	1,311	-	<b>1,311</b>	145	-	145
Gift Aid	1,304	-	<b>1,304</b>	316	-	316
<b>Total</b>	<b>77,546</b>	<b>150</b>	<b>77,696</b>	<b>72,656</b>	<b>-</b>	<b>72,656</b>
<b>Expenditure on:</b>						
Raising funds - Gala	1,961	-	<b>1,961</b>	1,718	-	1,718
Charitable activities	78,035	5,231	<b>83,266</b>	68,998	6,509	75,507
<b>Total resources expended</b>	<b>79,996</b>	<b>5,231</b>	<b>85,227</b>	<b>70,716</b>	<b>6,509</b>	<b>77,225</b>
<b>Net income/(expenditure)</b>	<b>(2,450)</b>	<b>(5,081)</b>	<b>(7,531)</b>	<b>1,940</b>	<b>(6,509)</b>	<b>(4,569)</b>
<b>Net movement in funds</b>	<b>(2,450)</b>	<b>(5,081)</b>	<b>(7,531)</b>	<b>1,940</b>	<b>(6,509)</b>	<b>(4,569)</b>
<b>Total funds brought 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>
<b>Total funds carried forward</b>	<b>207,617</b>	<b>21,106</b>	<b>228,723</b>	<b>210,067</b>	<b>26,187</b>	<b>236,254</b>

##### 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.