

Charity registration number: 1160198

Grenoside Community Association

REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

Grenoside Community Association

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Grenoside Community Association

Legal and administrative information For the year ended 31 March 2025

Trustees

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

Charity number 1160198

Principal address

Grenoside Community Centre
Main Street
Grenoside
Sheffield
S35 8PR

Independent Examiner

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Grenoside Community Association

Trustees' report

For the year ended 31 March 2025

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

Structure, governance and management

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

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

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

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

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

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

Objectives and activities for public benefit

The objectives of Grenoside Community Association are to:-

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

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

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

Grenoside Community Association

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

Chairman's report

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

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

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

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

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

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

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

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

Please keep healthy fit and safe.

David

Grenoside Community Association

Trustees' report - continued

For the year ended 31 March 2025

Review of Activities and future plans

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

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

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

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

Financial Review

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

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

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

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

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

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

Grenoside Community Association

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

Reserves Policy

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

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

Trustees' responsibilities in relation to the financial statements

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

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

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

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

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

This report was approved by the Board of Trustees on
on its behalf by:

22 Oct 2025

and signed

David E Pepper

David Pepper
Trustee

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

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

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Cochrane

Susan Cochrane, FCA DChA

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Date: 22 Oct 2025

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

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

Grenoside Community Association
Balance Sheet
as at 31 March 2025

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

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

David E Pepper

D Pepper
Trustee

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

1 Accounting Policies

a General

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

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

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

b Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

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

c Expenditure

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

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

d Fund accounting

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

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

e Fixed assets

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

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

1 Accounting Policies - continued

f Trade debtors

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

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

g Trade creditors

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

h Cash and cash equivalents

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

i Defined contribution pension scheme

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

j Taxation

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

k Going concern

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

2 Income from donations and grants

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

3 Income from fundraising activities

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

4 Expenditure on raising funds

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

5 Expenditure on other charitable activities

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

6 Staff costs

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

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

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

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

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

8 Fees paid to independent examiner's organisation

2025
£

Independent examination fee

861

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

9 Related Party Transactions

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

10 Tangible fixed assets

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

11 Debtors

	2025 £	2024 £
Trade debtors	1,330	930
Other debtors	401	-
Prepayments	1,234	1,141
	<u>2,965</u>	<u>2,071</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,298	563
Accruals	861	-
Deferred income	5,035	6,071
HMRC and social security	-	659
Other creditors	-	102
	<u>7,194</u>	<u>7,395</u>

13 Deferred income

	2025 £	2024 £
Balance b/fwd	6,071	1,254
Amounts added in year	(6,071)	6,071
Amounts released to income from previous period	5,035	(1,254)
	<u>5,035</u>	<u>6,071</u>

14 Restricted funds

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

Community Centre improvements

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

Christmas decoration fund

Funding provided to purchase Christmas decorations for the community centre

Gala fund

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

Pantomime fund

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

UK SPF low carbon community and cultural project

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

Prior year comparison -

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

15 Net assets by fund

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