

**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**

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**GRENFELL ATHLETIC**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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|                                  |   |
|----------------------------------|---|
| <b>Trustees</b>                  | A H J Rivers, Chairman<br>R Taylor, Trustee<br>F T G Morris, Trustee<br>A G Fowler, Trustee<br>J Charles-Brady, Trustee (appointed 4 August 2022) |
| <b>Company registered number</b> | 13347827  |
| <b>Charity registered number</b> | 1199039   |
| <b>Registered office</b>         | 16 Lambton Place<br>London<br>W11 2SH   |
| <b>Accountants</b>               | Sopher + Co LLP<br>Chartered Accountants<br>5 Elstree Gate<br>Elstree Way<br>Borehamwood<br>Hertfordshire<br>WD6 1JD                              |

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**GRENFELL ATHLETIC**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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The Trustees present their annual report together with the financial statements of the Grenfell Athletic for the year ended 30 April 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The company was not registered as a Charity until 23 May 2022. The comparative figures are presented in the format of charity accounts for illustrative purposes only.

**Structure, governance and management**

**a. Constitution**

Grenfell Athletic is registered as a charitable company limited by guarantee and was set up under a Memorandum of Association. Grenfell is a registered charity and its charity registration number is 1199039.

The Trustees, who are also the directors for the purpose of company law, and who served during the period were:

A H J Rivers, Principal  
A G Fowler  
F T G Morris  
R Taylor  
J Charles-Brady (appointed 4 August 2022)

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of Trustees who are elected and co-opted under the terms of the Articles of Association. The number of trustees shall not be less than two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum.

Trustees hold office for a period of two years. Unless otherwise agreed by existing Trustees, every Trustee must be appointed for a term of two years by a resolution of the Trustees passed at a special meeting.

The power of appointing and removing Trustees is vested in the members of the company. Trustees have the power at any time to appoint any person to be a Trustee either to fill a casual vacancy or as an additional Trustee.

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**GRENFELL ATHLETIC**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The Principal Trustee is appointed by the Trustees to manage the day to day operations of the Charity.

None of the Trustees have any beneficial interest in the Charity. All of the members of the Trustees are members of the Charity and guarantee to contribute a maximum of £10 in the event of a winding up.

**d. Policies adopted for the induction and training of Trustees**

New Trustees are made aware of the purposes and aims of the Charity, as well as their general and specific duties, as determined by the Principal Trustee. They are also provided with a copy of 'The Good Trustee Guide' and the guidance "It's your decision: charity trustees and decision making". New Trustees are expected to familiarise themselves with all the activities of the Charity.

Training requirements are constantly monitored in accordance with Charity Commission guidelines.

**e. Related party relationships**

During the year the Charity received donations of £5,000 (2022 - £nil) from Trustees of the Charity.

**f. Financial risk management**

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Under the Memorandum and Articles of Association, the Charity has the power to make investments which the Trustees see fit.

**Plans for future periods**

The Charity is looking to further grow its programme and reach as well as to find and develop new revenue streams to improve its sustainability.

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**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**Objectives and activities**

**a. Policies and objectives**

The principal objects of the Charity are specifically restricted to the establishment of a trust fund to encourage participation in healthy recreational activity for members of the communities of Royal Borough of Kensington and Chelsea, Hammersmith and Fulham and Westminster through the provision of football.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Activities undertaken to achieve objectives**

During the period, the Trustees undertook a variety of activities in order to raise awareness of the Charity, its activities and projects with local communities and online retailer to generate regularised donations to support these initiatives.

**Achievements and performance**

**a. Main achievements of the Company**

The Trustees are pleased with the result of fundraising activities, and the level of reserves that have been built up over the course of the financial year.

They are also satisfied that the group of beneficiaries of the Charity was expanded with the addition of a Women's Team.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Charity maintains a general fund from which the charitable activities will be executed. As at 30 April 2023 the Charity had free reserves in the general fund of £15,490 (2022: £17,478).

The Trustees consider it appropriate to hold unrestricted funds of at least £10,000 to provide support for future projects. The minimum level of reserves for the ongoing needs of the charity is reviewed by the trustees on an annual basis.

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**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**c. Material investments policy**

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees to take account of recent demand for funds and the quality of the funding applications. The Trustees apply the capital and income of the trust fund for such charitable purposes as they think fit at their discretion.

**d. Principal funding**

Total income for the year was £65,808 (2022: £43,589) and total expenditure for the year was £67,796 (2022: £24,577).

The principal funding resources were donations of £56,930 (2022: £26,208) and trading income of £8,878 (2022: £17,381).

**Members' liability**

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 April 2024 and signed on their behalf by:

**A H J Rivers**  
Trustee

*Alexander Rivers*

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**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**Independent Examiner's Report to the Trustees of Grenfell Athletic ('the Company')**

We report to the charity Trustees on our examination of the accounts of the Company for the year ended 30 April 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied ourselves that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

We 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Company's Trustees those matters we are required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for our work or for this report.

Signed:



Stephen Iseman

Dated: 24 April 2024

FCA

Sopher + Co LLP  
Chartered Accountants  
5 Elstree Gate  
Elstree Way  
Borehamwood  
Hertfordshire  
WD6 1JD



**GRENFELL ATHLETIC**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 APRIL 2023**

|   | Note | Unrestricted<br>funds<br>Year ended<br>30 April<br>2023<br>£ | Total<br>funds<br>Year ended<br>30 April<br>2023<br>£ | Total<br>funds<br>Period ended<br>30 April<br>2022<br>£ |
|---|------|--|---|---|
| <b>Income from:</b>                             |      |  |   |   |
| Donations and legacies                          | 3    | 56,930   | 56,930  | 26,208  |
| Other trading activities                        | 4    | 8,878  | 8,878   | 17,381  |
| <b>Total income</b>                             |      | <b>65,808</b>  | <b>65,808</b>   | 43,589  |
| <b>Expenditure on:</b>                          |      |  |   |   |
| Charitable activities                           | 5    | 67,796   | 67,796  | 24,577  |
| <b>Net (expenditure)/income before taxation</b> |      | <b>(1,988)</b>   | <b>(1,988)</b>  | 19,012  |
| Taxation  |      | -  | -   | (1,534)   |
| <b>Net movement in funds</b>                    |      | <b>(1,988)</b>   | <b>(1,988)</b>  | 17,478  |
| <b>Reconciliation of funds:</b>                 |      |  |   |   |
| Total funds brought forward                     |      | 17,478   | 17,478  | -   |
| Net movement in funds                           |      | (1,988)  | (1,988)   | 17,478  |
| <b>Total funds carried forward</b>              |      | <b>15,490</b>  | <b>15,490</b>   | 17,478  |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

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**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 13347827**

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**BALANCE SHEET**  
**AS AT 30 APRIL 2023**

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|  | Note | 2023<br>£            | 2022<br>£            |
|--|------|----------------------|----------------------|
| <b>Current assets</b>                          |      |                      |                      |
| Debtors  | 7    | 1,250                | 2,390                |
| Cash at bank and in hand                       |      | 22,040               | 19,057               |
|  |      | <u>23,290</u>        | <u>21,447</u>        |
| Creditors: amounts falling due within one year | 8    | (7,800)              | (3,969)              |
| <b>Total net assets</b>                        |      | <u><u>15,490</u></u> | <u><u>17,478</u></u> |
| <b>Charity funds</b>                           |      |                      |                      |
| Unrestricted funds                             | 9    | 15,490               | 17,478               |
| <b>Total funds</b>                             |      | <u><u>15,490</u></u> | <u><u>17,478</u></u> |

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 April 2024 and signed on their behalf by:

*Alexander Rivers*

**A H J Rivers**  
Trustee

The notes on pages 9 to 14 form part of these financial statements.

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**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**1. General information**

Grenfell Athletic is a private company limited by guarantee registered in England and Wales. The registered office address is at 16 Lambton Place, London, England, W11 2SH.

The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

The Company is also a Charity registered with the Charity Commission from 23 May 2022. The Company's charity registered number is 1199039.

The principal objects of the Charity are to encourage participation in healthy recreational activity for members of the communities of Royal Borough of Kensington and Chelsea, Hammersmith and Fulham and Westminster through the provision of football.

The functional and presentational currency of the Charity is £ Sterling.

The comparatives for the period ended 30 April 2022 were prepared as for a limited company as the company had not been registered as a charity then.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Grenfell Athletic meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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**GRENFELL ATHLETIC**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Taxation**

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.5 Debtors**

Other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

**2.8 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

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**GRENFELL ATHLETIC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**2. Accounting policies (continued)**

**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

**3. Income from donations and legacies**

|           | <b>Unrestricted<br/>funds<br/>Year ended<br/>30 April<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>Year ended<br/>30 April<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>Period ended<br/>30 April<br/>2022<br/>£</b> |
|-----------|--|---|---|
| Donations | 56,930   | <b>56,930</b>   | 26,208  |

**4. Income from other trading activities**

**Income from non charitable trading activities**

|                | <b>Unrestricted<br/>funds<br/>Year ended<br/>30 April<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>Year ended<br/>30 April<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>Period ended<br/>30 April<br/>2022<br/>£</b> |
|----------------|--|---|---|
| Trading income | 8,878  | <b>8,878</b>  | 17,381  |

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**GRENFELL ATHLETIC**  
(A Company Limited by Guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

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**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

|                                      | <b>Unrestricted<br/>funds<br/>Year ended<br/>30 April<br/>2023<br/>£</b> | <b>Total<br/>Year ended<br/>30 April<br/>2023<br/>£</b> | <b>Total<br/>Period ended<br/>30 April<br/>2022<br/>£</b> |
|--------------------------------------|--|---|---|
| Direct costs - charitable activities | 67,796   | <b>67,796</b>   | 24,577  |
| <b>Total 2023</b>                    | <u>67,796</u>  | <u><b>67,796</b></u>                                    | <u>24,577</u>   |

**6. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 30 April 2023, Trustee expenses of £1,128 have been incurred (2022 - £1,591).

**7. Debtors**

|                            | <b>2023<br/>£</b>   | <b>2022<br/>£</b> |
|----------------------------|---------------------|-------------------|
| <b>Due within one year</b> |                     |                   |
| Other debtors              | <u><b>1,250</b></u> | <u>2,390</u>      |

**GRENFELL ATHLETIC**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**8. Creditors: Amounts falling due within one year**

|                 | <b>2023</b>  | 2022         |
|-----------------|--------------|--------------|
|                 | £            | £            |
| Trade creditors | 1,800        | 935          |
| Taxation        | -            | 1,534        |
| Accruals        | 6,000        | 1,500        |
|                 | <u>7,800</u> | <u>3,969</u> |

**9. Statement of funds**

**Statement of funds - current year**

|                           | <b>Balance at 1<br/>May 2022</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance at<br/>30 April<br/>2023</b> |
|---------------------------|----------------------------------|---------------|--------------------|---|
|                           | £                                | £             | £                  | £                                       |
| <b>Unrestricted funds</b> |                                  |               |                    |   |
| General Funds - all funds | 17,478                           | 65,808        | (67,796)           | 15,490                                  |

**Statement of funds - prior year**

|                           | <b>Income</b> | <b>Expenditure</b> | <b>Taxation</b> | <b>Balance at<br/>30 April 2022</b> |
|---------------------------|---------------|--------------------|-----------------|-------------------------------------|
|                           | £             | £                  | £               | £                                   |
| <b>Unrestricted funds</b> |               |                    |                 |                                     |
| General Funds - all funds | 43,589        | (24,577)           | (1,534)         | 17,478                              |

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**GRENFELL ATHLETIC**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**10. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> |
|-------------------------------|--|---------------------------------------|
| Current assets                | 23,290                                       | <b>23,290</b>                         |
| Creditors due within one year | (7,800)                                      | <b>(7,800)</b>                        |
| <b>Total</b>                  | <u>15,490</u>                                | <u><b>15,490</b></u>                  |

**Analysis of net assets between funds - prior year**

|                               | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|-------------------------------|--|---------------------------------------|
| Current assets                | 21,447                                       | 21,447                                |
| Creditors due within one year | (3,969)                                      | (3,969)                               |
| <b>Total</b>                  | <u>17,478</u>                                | <u>17,478</u>                         |



## Document

|            |   |
|------------|---|
| Name       | <b>Grenfell Athletic 2023 accounts.pdf</b>    |
| Creator    | <b>Nicole Meho (nicole.meho@sopherco.com)</b> |
| Date       | <b>24 April 2024 15:09:16 UTC</b>             |
| Identifier | <b>a2630ec1-b522-45c5-8e7d-fc86d604efc2</b>   |

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## Signers

**alex.j.rivers@gmail.com**

|            |                                     |
|------------|-------------------------------------|
| E-mail     | <b>alex.j.rivers@gmail.com</b>      |
| Signed     | <b>24 April 2024 15:21:08 UTC</b>   |
| IP address | <b>130.176.90.82, 52.214.25.144</b> |