

# GRANGERS CHARITABLE FOUNDATION CIO

England & Wales - Charity number 1199644

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-07-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Grangers International Ltd  
Enterprise Way  
Duckmanton  
Chesterfield  
S44 5FD

**Phone** 01773521262

**Email** [karolinaj@grangers.co.uk](mailto:karolinaj@grangers.co.uk)

## Activities

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**Objects:** TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME.

**Activities:** General Charitable Purposes

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£2,188	£36,001	-	-
2024-09-30	£102,446	£93,004	-	-
2023-09-30	£190,000	£13,001	-	-

## Trustees

Name	Role	Appointed
<b>Martyn Rose</b>	Chair	2022-07-14
Karolina Jones		2022-07-14
Neil George		2022-07-14

**GRANGERS CHARITABLE FOUNDATION CIO**

England & Wales - Charity number 1199644

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# Accounts

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**Grangers Charitable Foundation CIO**

**Trustees report and financial  
statements for the year ended 30  
September 2025**

## Grangers Charitable Foundation

### Reference and administrative details

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<b>Trustees</b>	Martyn Rose (Chairman) Karolina Jones Neil George
<b>Charity number</b>	1199644
<b>Principal Address</b>	Grangers International Ltd Enterprise Way Duckmanton Chesterfield S44 5FD
<b>Independent examiner</b>	Graham Carter 79 Cranleigh Mead Cranleigh Surrey GU6 7JT

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**Trustees report**  
**For the year ended 30 September 2025**

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The Trustees present their reports with the financial statements of the Charity for the year ended 30 September 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland.

**Objectives and Activities**

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

**Public Benefit**

The public benefits from the support of this Charity to other Charities, schools and local community projects.

**Achievement and Performance**

A deficit of £33,813 (2024 : surplus £9,442) has been realised in the year after making donations to other charities and other costs of the charitable organisation.

**Financial Review**

**Investment Policy**

The Trustees have set up an interest-bearing account for funds on deposit.

**Reserves Policy**

The Trustees consider the reserves held in the bank account of £153,628 are enough to cover any expenditure that may be Incurred in the next two years.

**Internal Controls**

Charitable donations from the Charity must be approved in advance at Trustee meetings where accounts and bank statements will be reviewed.

**Structure Governance and Management**

**Governing Document**

The Charity is controlled by its governing document filed 14<sup>th</sup> July 2022 and is a CIO (unincorporated association).

**Organisational Structure**

There are currently three Trustees, meetings are held as and when any Trustee deems necessary.

**Risk Statement**

The Trustees are not required under the current Charity Commission and SORP guidelines to carry out a review of major risks as the Charity income does not exceed £250,000.

**Declarations**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



**Martyn Rose - Trustee and Chairman**

**Dated** 15 APRIL 2026

**Independent examiners report  
To the Trustees of Grangers Charitable Foundation CIO**

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I report to the trustees on my examination of the accounts of the above charity for the year ended 30 September 2025.

**Respective Responsibilities**

The Charity consider that an audit is not required in the year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to follow procedures laid down in the General Directions given by the Charity Commission under section 145 of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiners Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records and a comparison of the accounts with those records and seeking explanations from Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters as set out below.

**Independent Examiners Statement**

In connection with the examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with S130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Carter

Dated 15/04/2026

**Statement of Financial Activities  
for the year ended 30<sup>th</sup> September 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from</b>					
Donations	2	0	0	0	100,000
<b>Total</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
<b>Resources expended</b>					
Charitable Activities	3	35,001	0	35,001	92,004
Governance Costs	4	1,000	0	1,000	1,000
<b>Total</b>		<u>36,001</u>	<u>0</u>	<u>36,001</u>	<u>93,004</u>
<b>Net (deficit)/income before investment gains</b>		<u>(36,001)</u>	<u>0</u>	<u>(36,001)</u>	<u>6,996</u>
Net gains on investments		<u>2,188</u>	<u>0</u>	<u>2,188</u>	<u>2,446</u>
<b>Net (deficit)/income and net movement in funds</b>		<u>(33,813)</u>	<u>0</u>	<u>(33,813)</u>	<u>9,442</u>
<b>Total Funds Brought Forward</b>		<u>186,441</u>	<u>0</u>	<u>186,441</u>	<u>176,999</u>
<b>Total Funds Carried Forward</b>		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>

Balance Sheet as at 30<sup>th</sup> September 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Current Assets</b>					
Cash at bank		153,628	0	153,628	187,441
<b>Total Current Assets</b>		<u>153,628</u>	<u>0</u>	<u>153,628</u>	<u>187,441</u>
<b>Creditors – Amounts falling due within one year</b>	5	1,000	0	1,000	1,000
<b>Net Current Assets</b>		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>
<b>Total Net Assets</b>		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>
<b>Funds of the Charity</b>					
<b>Total Funds</b>		<u>152,628</u>	<u>0</u>	<u>152,628</u>	<u>186,441</u>

Signed on behalf of the charity's trustees

Martyn Rose – Trustee and Chairman

Dated 15 APRIL 2026

Notes to the Financial Statements for the year ended 30<sup>th</sup> September 2025**1 Accounting Policies****Basis of accounting**

The These accounts 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 these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern and accounts have been prepared on this basis.

**Income** is recognised upon receipt.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure is accounted for on an accrual basis.

**Governance Costs**

Support costs have been allocated between governance costs and other support costs. Governance Costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2 Analysis of Income**

	2025	2024
	£	£
Unrestricted Donations	0	100,000
	<u>          </u>	<u>          </u>

**3 Charitable Activities Costs**

Donations	35,000	92,000
Bank Charges	1	4
	<u>          </u>	<u>          </u>
Total	35,001	92,004
	<u>          </u>	<u>          </u>

**4 Governance Costs**

Independent Examiners Fees	1,000	1,000
	<u>          </u>	<u>          </u>

**5 Creditors amounts falling due within one year**

Trade creditors	1,000	1,000
	<u>          </u>	<u>          </u>

Detailed Statement of Financial Activities for the year ended 30<sup>th</sup> September 2025

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	2025	2024
	£	£
<b>Income</b>		
Unrestricted Donations	0	100,000
Interest Received	2,188	2,446
	<hr/>	<hr/>
<b>Total Income</b>	2,188	102,446
	<hr/>	<hr/>
<b>Expenditure</b>		
Donations	35,000	92,000
Independent Examiners Fees	1,000	1,000
Bank Charges	1	4
	<hr/>	<hr/>
<b>Total Expenditure</b>	36,001	93,004
	<hr/>	<hr/>
<b>Net (Deficit)/Income</b>	(33,813)	9,442
	<hr/>	<hr/>

**GRANGERS CHARITABLE FOUNDATION CIO**

England & Wales - Charity number 1199644

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# Accounts

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**Grangers Charitable Foundation CIO**

**Trustees report and financial  
statements for the year ended 30  
September 2024**

## Grangers Charitable Foundation

### Reference and administrative details

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**Trustees** Martyn Rose (Chairman)  
Karolina Jones  
Neil George

**Charity number** 1199644

**Principal Address** Grangers International Ltd  
Enterprise Way  
Duckmanton  
Chesterfield  
S44 5FD

**Independent examiner** Graham Carter  
79 Cranleigh Mead  
Cranleigh  
Surrey  
GU6 7JT

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# Grangers Charitable Foundation CIO

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**Trustees report**

**For the year ended 30 September 2024**

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The Trustees present their reports with the financial statements of the Charity for the year ended 30 September 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland.

**Objectives and Activities**

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

**Public Benefit**

The public benefits from the support of this Charity to other Charities, schools and local community projects.

**Achievement and Performance**

A surplus of £9,442 (2023 : £176,999) has been achieved in the year after making donations to other charities and other costs of the charitable organisation.

**Financial Review**

**Investment Policy**

The Trustees have set up an interest-bearing account for funds on deposit.

**Reserves Policy**

The Trustees consider the reserves held in the bank account of £187,441 are enough to cover any expenditure that may be incurred in the next two years.

**Internal Controls**

Charitable donations from the Charity must be approved in advance at Trustee meetings where accounts and bank statements will be reviewed.

**Structure Governance and Management**

**Governing Document**

The Charity is controlled by its governing document filed 14<sup>th</sup> July 2022 and is a CIO (unincorporated association).

**Organisational Structure**

There are currently three Trustees, meetings are held as and when any Trustee deems necessary.

**Risk Statement**

The Trustees are not required under the current Charity Commission and SORP guidelines to carry out a review of major risks as the Charity income does not exceed £250,000.

**Declarations**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



**Martyn Rose – Trustee and Chairman**

**Dated 17 JUNE 2025**

**Independent examiners report  
To the Trustees of Grangers Charitable Foundation CIO**

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I report to the trustees on my examination of the accounts of the above charity for the year ended 30 September 2024.

**Respective Responsibilities**

The Charity consider that an audit is not required in the year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to follow procedures laid down in the General Directions given by the Charity Commission under section 145 of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiners Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records and a comparison of the accounts with those records and seeking explanations from Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters as set out below.

**Independent Examiners Statement**

In connection with the examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with S130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Carter

Dated 17 June 2025

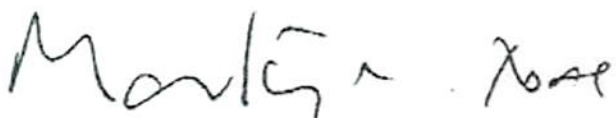
Statement of Financial Activities  
for the year ended 30<sup>th</sup> September 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from</b>					
Donations	2	100,000	0	100,000	190,000
<b>Total</b>		<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>190,000</u>
<b>Resources expended</b>					
Charitable Activities	3	92,004	0	92,004	11,501
Governance Costs	4	1,000	0	1,000	1,500
<b>Total</b>		<u>93,004</u>	<u>0</u>	<u>93,004</u>	<u>13,001</u>
<b>Net income before investment gains</b>		<u>6,996</u>	<u>0</u>	<u>6,996</u>	<u>176,999</u>
Net gains on investments		<u>2,446</u>	<u>0</u>	<u>2,446</u>	<u>0</u>
<b>Net income and net movement in funds</b>		<u>9,442</u>	<u>0</u>	<u>9,442</u>	<u>176,999</u>
<b>Total Funds Brought Forward</b>		176,999	0	176,999	0
<b>Total Funds Carried Forward</b>		<u>186,441</u>	<u>0</u>	<u>186,441</u>	<u>176,999</u>

Balance Sheet as at 30<sup>th</sup> September 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Current Assets</b>					
Cash at bank		187,441	0	187,441	178,499
<b>Total Current Assets</b>		<u>187,441</u>	<u>0</u>	<u>187,441</u>	<u>178,499</u>
<b>Creditors - Amounts falling due within one year</b>	5	1,000	0	1,000	1,500
<b>Net Current Assets</b>		<u>186,441</u>	<u>0</u>	<u>186,441</u>	<u>176,999</u>
<b>Total Net Assets</b>		<u>186,441</u>	<u>0</u>	<u>186,441</u>	<u>176,999</u>
<b>Funds of the Charity</b>					
<b>Total Funds</b>		<u>186,441</u>	<u>0</u>	<u>186,441</u>	<u>176,999</u>

Signed on behalf of the charity's trustees



Martyn Rose - Trustee and Chairman

Dated 17 JUNE 2025

Notes to the Financial Statements for the year ended 30<sup>th</sup> September 2024**1 Accounting Policies****Basis of accounting**

The These accounts 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 these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern and accounts have been prepared on this basis.

**Income** is recognised upon receipt.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure is accounted for on an accrual basis.

**Governance Costs**

Support costs have been allocated between governance costs and other support costs. Governance Costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

**2 Analysis of Income**

	<b>2024</b>	<b>2023</b>
	£	£
Unrestricted Donations	100,000	190,000
	<u>          </u>	<u>          </u>

**3 Charitable Activities Costs**

Donations	92,000	11,500
Bank Charges	4	1
	<u>          </u>	<u>          </u>
Total	92,004	11,501
	<u>          </u>	<u>          </u>

**4 Governance Costs**

Independent Examiners Fees	1,000	1,500
	<u>          </u>	<u>          </u>

**5 Creditors amounts falling due within one year**

Trade creditors	1,000	1,500
	<u>          </u>	<u>          </u>

Detailed Statement of Financial Activities for the year ended 30<sup>th</sup> September 2024

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	2024	2023
	£	£
<b>Income</b>		
Unrestricted Donations	100,000	190,000
Interest Received	2,446	0
	<hr/>	<hr/>
<b>Total Income</b>	102,446	190,000
	<hr/>	<hr/>
<b>Expenditure</b>		
Donations	92,000	11,500
Independent Examiners Fees	1,000	1,500
Bank Charges	4	1
	<hr/>	<hr/>
<b>Total Expenditure</b>	93,004	13,001
	<hr/>	<hr/>
<b>Net Income</b>	9,442	176,999
	<hr/>	<hr/>

**GRANGERS CHARITABLE FOUNDATION CIO**

England & Wales - Charity number 1199644

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# Accounts

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# Grangers Charitable Foundation CIO

## Contents of the Financial Statements for the Year ended 30<sup>th</sup> September 2023

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# Grangers Charitable Foundation CIO

## Trustees' Report for the year ended 30 September 2023

The Trustees present their reports with the financial statements of the Charity for the year ended 30 September 2023, The Trustees have adopted the provisions of Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland.

### Objectives and Activities

To advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time.

### Public Benefit

The public benefits from the support of this Charity to other Charities, schools and local community projects.

### Achievement and Performance

A surplus of £175,499 has been achieved in the first year after making donations to other charities and other costs of the charitable organisation.

### Financial Review

#### Investment Policy

Trustees are in the process of setting up an interest-bearing account for funds on deposit.

#### Reserves Policy

The Trustees consider the reserves held in the bank account of £176,999 are enough to cover any expenditure that may be Incurred in the next two years.

#### Internal Controls

Charitable donations from the Charity must be approved in advance at Trustee meetings where accounts and bank statements will be reviewed.

### Structure Governance and Management

#### Governing Document

The Charity is controlled by its governing document filed 14<sup>th</sup> July 2022 and is a CIO (unincorporated association).

#### Organisational Structure

There are currently three Trustees. Meetings are held as and when any Trustee deems necessary.

#### Risk Statement

The Trustees are not required under the current Charity Commission and SORP guidelines to carry out a review of major risks as the Charity income does not exceed £250,000.

# Grangers Charitable Foundation CIO

## Reference and Administrative details

**Charity registration number** 1199644

### **Principal Address**

GRANGERS INTERNATIONAL LTD  
ENTERPRISE WAY, DUCKMANTON  
CHESTERFIELD, S44 5FD

**Trustees** (all appointed 14<sup>th</sup> July 2022)

Mr Martyn Rose Chairman

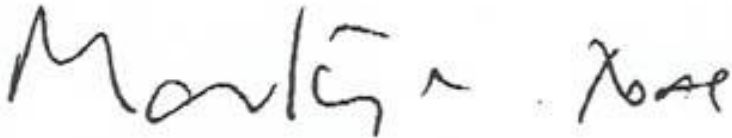
Ms Karolina Jones

Mr Neil George

## Declarations

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

A handwritten signature in black ink that reads "Martyn Rose". The signature is written in a cursive style with a large 'M' and 'R'.

**Mr Martyn Rose – Trustee and Chairman**

Dated 31 July 2024

# Grangers Charitable Foundation CIO

## Independent examiner's report to the Trustees of Grangers Charitable Foundation CIO.

I report to the trustees on my examination of the accounts of the above charity for the year ended 30/09/2023.

### Respective Responsibilities

The Charity consider that an audit is not required in the year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to follow procedures laid down in the General Directions given by the Charity Commission under section 145 of the Act and to state whether particular matters have come to my attention.

### Basis of Independent Examiners Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records and a comparison of the accounts with those records and seeking explanations from Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters as set out below.

### Independent Examiners Statement

In connection with the examination no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with S130 of the 2011 Act and to prepare accounts which accord with the accounting requirements of the 2011 Act have not been met or to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Graham Carter            25<sup>th</sup> July 2024

Accountant and Independent examiner

79 Cranleigh Mead, Cranleigh, Surrey GU6 7JT

# Grangers Charitable Foundation CIO

## Statement of Financial Activities for the year ended 30<sup>th</sup> September 2023

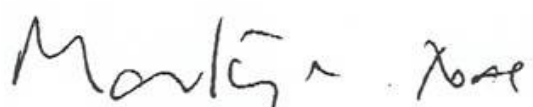
	Notes	Unrestricted funds	Restricted funds	30.09.2023 Total funds	Prior year Total funds
<b>Income from Donations</b>	2	190,000	0	190,000	0
<b>Total</b>		190,000	0	190,000	0
<b>Resources expended</b>					
Charitable Activities	3	13,001	0	13,001	0
<b>Total</b>		13,001	0	13,001	0
<b>Net income before investment gains</b>		<b>176,999</b>	<b>0</b>	<b>176,999</b>	<b>0</b>
Net gains/(losses) on investments		0	0	0	0
<b>Net income</b>		176,999	0	176,999	0
<b>Net Movement in Funds</b>		176,999	0	176,999	0
<b>Total Funds Carried Forward</b>		<b>176,999</b>	<b>0</b>	<b>176,999</b>	<b>0</b>

# Grangers Charitable Foundation CIO

## Balance Sheet as at 30<sup>th</sup> September 2023

	Notes	Unrestricted funds	Restricted funds	30.09.2023 Total funds	Prior year Total funds
<b>Current Assets</b>					
Cash at bank		178,499	0	178,499	0
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Current Assets</b>		178,499	0	178,499	0
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Creditors – Amounts falling due within one year</b>	5	1,500	0	1,500	0
		<hr/>	<hr/>	<hr/>	<hr/>
		1,500	0	1,500	0
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net Current Assets</b>		176,999	0	176,999	0
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Net Assets</b>		<b>176,999</b>	<b>0</b>	<b>176,999</b>	<b>0</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS of the Charity</b>					
Unrestricted Funds		176,999	0	176,999	0
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Funds</b>		<b>176,999</b>	<b>0</b>	<b>176,999</b>	<b>0</b>
		<hr/>	<hr/>	<hr/>	<hr/>

Approved by



Mr Martyn Rose – Trustee

Dated 31 July 2024

# Grangers Charitable Foundation CIO

## Notes to the Accounts for the year ended 30<sup>th</sup> September 2023

### 1. Accounting Policies

#### Basis of accounting

These accounts 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 these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern and accounts have been prepared on this basis.

**Income** is recognised upon receipt.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure is accounted for on an accrual basis.

#### Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance Costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### 2. Analysis of Income

Unrestricted Donations £190,000

### 3. Charitable Activities Costs in the year comprise:

Donations	£11,500
Bank Charges	£ 1
Accounting fees	£ 1,500
Totals	£13,001

### 4. Governance Costs

Independent examiners fees £1,500

### 5. Creditors amounts falling due within one year

Trade Creditors £1,500

# Grangers Charitable Foundation CIO

## Detailed Statement of Financial Activities for the Year ended 30<sup>th</sup> September 2023

	£
<b>Income</b>	
Donations	190,000
<b>Expenditure</b>	
Donations	11,500
Bank fees	1
	<hr/>
	11,501
Independent Examiner fees	1,500
	<hr/>
<b>Total Expenditure</b>	<b>13,001</b>
	<hr/>
<b>Net Income</b>	<b>176,999</b>
	<hr/>