

Grange Fellowship Community Association
Report of the Trustees and Financial Statements
For the year ended 31 March 2025

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
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FOR THE YEAR ENDED 31 MARCH 2025

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**GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
REFERENCE AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees and Governors

Name of Trustee	Office held
D Fullard (Appointed 1 November 2022)	Chairman
R Keeble	Vice Chairman
C Smith	Treasurer
J Atkins	Secretary
G Mealing	
H Gregory	
R Boon	
D Campbell	
D Cooper	
T Kitchenier	
C Atkins	
R Atkins	
G Elliott	

Registered office

Middlefields, Grange Estate, Letchworth Garden City, Herts, SG6 4NG

Governing document

Constitution adopted 19 April 2018

Charity number

302420

Bankers

Lloyds Bank plc, Bancroft Branch, Hitchin, Hertfordshire, SG5 1JG

Independent Examiner

Martin Williams, Unit 1b, Focus Four, Fourth Avenue, Letchworth SG6 2TU

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees submit their annual report and the financial statements for the year ended 31 March 2025. The trustees confirm that the Annual Report and financial statements of the Association comply with the current statutory requirements, the Association'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 (FRS 102). The financial statements presented include the results of the Association's subsidiary, Grange Community Association Social Club Limited.

OBJECTIVES AND ACTIVITIES

The Association is a registered charity. Its objectives are to promote the benefits of the inhabitants of The Grange and the neighbourhood without distinction of sex, sexual orientation or of political, religious or other opinion by associating with the local authorities, voluntary organisations in a common effort to advance education and to provide facilities in the interest of the social welfare for recreation and leisure time occupation with the subject of improving the conditions of life of the said inhabitants. To maintain and manage or to co-operate with any local statutory authority in the maintenance and management of the Centre for activities promoted by the Association and its constituent bodies and in the furtherance of the above objects.

The trustees have considered the Charity Commission's guidance on public benefit and in order to comply with this and its own objectives, the Grange Fellowship Community Association has set the following objectives:

- To maintain high standards for health, safety and the protection of the environment at its premises.
- To identify risks and set in place programmes to remove or reduce these risks.
- To ensure that these standards are communicated to all employees, contract staff, temporary workers and members of the public, and visitors as appropriate.
- To ensure that all employees are given the necessary information, instruction and training to enable them to work in safe manner.
- To ensure the dissemination and discussion of relevant information on safety, health and environmental issues.
- To develop promotional campaigns and encourage safety, health and environmental awareness.

All the activities are focused on producing facilities to aid inhabitants of the Grange in the interest of social welfare, through education and provision of a community centre.

ACHIEVEMENTS AND PERFORMANCE

The Association has continued to meet its objectives throughout the year and continues to provide facilities for those living in and around the surrounding areas by subsidising and providing resources for the Grange Tiny Hands Pre-School which provides quality care and education for children aged 2 to 5 years. The charity houses various groups, such as Over 60s, Good Companions and other local organisations and provides assistance such as offering the local groups facilities for weekly meetings/events free of charge.

The pre-school, Grange Tiny Hands continues to maintain a high standard of childcare and holds a "Outstanding" grade by Ofsted.

We now run open coffee mornings where a local group congregate to play games. These coffee mornings are open to the rest of the community to enjoy the facilities in a safe and warm space. Families are invited to use the hall facilities. We also host events to include all generations of residents in and around the Grange Estate. The hall continues to house various groups including over 60's, Martial Arts classes and table tennis to name a few.

**GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

At 31 March 2025 the group held reserves of £74,380 for general purposes and £1,190 as restricted funds. The trustees have agreed to hold the general reserves to cover future running costs. The restricted funds are dealt with on page 18 of the accounts and relate to specific activities.

The year has been difficult for the group carrying forward from the financial struggles caused by the Covid 19 pandemic. The Tiny Hands Preschool has been operating at full capacity and has been investing in maintaining and improving the facilities available. The trustees believe that the charity due to inflationary impacts and rises in the living wage, cash will become restricted in the near future. Forecasts prepared have shown the group will have a net cash inflow for the next 12 month period. The parent and its trading arm are reviewing ways in which to limit costs and overheads to improve this position.

If the charity continues to operate in line with forecasts there is no significant doubt that it will be able to satisfy future performance obligations.

RISK ASSESSMENT

It is the policy of the Grange Fellowship Community Association to ensure, so far as it is reasonably practical, the health and safety and welfare of its employees whilst they are at work and of others who may be affected by their undertakings. It is also the Association's policy to comply with the Health & Safety at Work Act 1974 and other allied relevant legislation as appropriate. The Association continually assesses business risk and takes appropriate action as necessary.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association is a registered charity (No. 302420) established by a constitution and managed on a day to day basis by the Trustees as listed on page 1. All trustees give their time voluntarily and receive no remuneration or other benefits. Where appropriate, all staff, have the appropriate qualifications and all who are involved in the running of the pre-school are DBS checked.

New Trustees are appointed and approved by the existing board as and when required. The Trustees confirm that they have given due regard to the guidance published by the Charity Commission on public benefit. We have initiated the process for a DBS (Disclosure & Barring Service) check for all trustees as well as the Tinyhands staff due to the Ofsted guidance.

The Association has a wholly owned subsidiary, the Grange Community Association Social Club Limited. A donation of any profits is made annually to the Association in pursuit of the Associations' objectives.

TRAINING AND COMMUNICATIONS

Specific training is required on a regular basis for some or all employees. This training could include some or all of the following:

- Fire safety
- First Aid
- DSE
- Manual Handling
- PPE

All training will be recorded on an Employee Health & Safety Training record. These records will be retained for a minimum period of ten years.

**GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

HEALTH & SAFETY POLICY

This is a statement of general policy by the Grange Fellowship Community Association, about its intentions, organisations and arrangements for ensuring the health and safety at work of its employees, and the physical safety of visitors and contractors, whilst on the premises or sites under the control of the Association.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP "Accounting and Reporting by Charities"
- 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 the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations and the provisions of the Association's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 22/12/25



D Fullard [Chairman]

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION

**REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 MARCH 2025**

I report to the charity trustees on my examination of the consolidated accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 19.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's consolidated accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

The trustees have concluded that performance obligations for the coming 12 months will be met and that it remains appropriate to prepare the charity's accounts on a going concern basis. The trustees are aware that if sufficient improvements to profitability and cash flow are not made, the charity will no longer be a going concern and will have to cease operations.



Martin Williams ACA, FCCA
Unit 1b, Focus Four
Fourth Avenue Letchworth
Herts, SG6 2TU

Dated: 22-12-2025

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	Total 2025 £	Total 2024 £
INCOME & ENDOWMENTS					
Other trading activities	6	357,189	-	357,189	393,382
Charitable activities	8	208,416	4,433	212,849	162,640
Total Income & Endowments		<u>565,605</u>	<u>4,433</u>	<u>570,038</u>	<u>556,022</u>
EXPENDITURE					
Other trading activities		296,681	-	296,681	375,333
Charitable activities	9	244,676	4,194	248,870	225,883
Other	10	13,026		13,026	13,579
Total expenditure		<u>554,382</u>	<u>4,194</u>	<u>558,577</u>	<u>614,795</u>
Net (expenditure) for the year		<u>11,223</u>	<u>238</u>	<u>11,461</u>	<u>(58,773)</u>
Net movements in funds for the year before other recognised gains and losses		11,223	238	11,461	(58,773)
Unrestricted funds brought forward at 1 April 2024		60,660		60,660	102,405
Restricted funds brought forward at 1 April 2024			3,449	3,449	20,478
Transfers between funds		2,497	(2,497)	-	
Funds balances carried forward at 31 March 2025		<u>74,380</u>	<u>1,190</u>	<u>75,570</u>	<u>64,110</u>

All the above results are derived from continuing activities. The charity has no recognised gains or losses, other than the deficit for the above two financial years.

The notes on pages 10 to 19 form part of the financial statements.

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION

**CONSOLIDATED AND CHARITY BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025		2024	
		<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
		£	£	£	£
FIXED ASSETS:					
Tangible assets	2	90,836	90,835	103,483	103,483
CURRENT ASSETS:					
Stock		7,720	-	7,142	
Debtors	3	593	23,166	536	24,373
Cash at bank and in hand		52,775	41,653	31,050	20,507
		<u>61,089</u>	<u>64,819</u>	<u>38,728</u>	<u>44,880</u>
CREDITORS:					
Amounts falling due within one year	4	75,940	17,208	77,680	32,865
NET CURRENT ASSETS		(14,851)	47,611	(38,953)	12,015
NET ASSETS		75,985	138,447	64,531	115,498
FUNDS OF THE CHARITY					
Unrestricted funds	13	74,380	137,256	60,661	112,048
Restricted funds	13	1,190	1,190	3,449	3,449
		<u>75,570</u>	<u>138,446</u>	<u>64,110</u>	<u>115,497</u>
Issued share capital:		415		421	
TOTAL CHARITY FUNDS		<u>75,985</u>	<u>138,446</u>	<u>64,531</u>	<u>115,497</u>

The financial statements were approved and authorised for issue by the Board on 22/12/25 and signed on its behalf by:

D. Fullard

D Fullard
Chairman

The notes on pages 10 to 20 form part of the financial statements.

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION

**STATEMENT OF CONSOLIDATED CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	21,728	(8,928)
Net cash from operating activities		<u>21,728</u>	<u>(8,928)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(258)
Movement in share capital		<u>(3)</u>	<u>(34)</u>
Net cash from investing activities		(3)	(292)
Cash flows from financing activities			
Cash generated from financing activities		<u>-</u>	<u>-</u>
Net cash from financing activities		-	-
Decrease in cash and cash equivalents		21,725	(9,220)
Cash and cash equivalents at beginning of year		31,050	40,269
Cash and Cash equivalents at end of year	2	52,775	- 31,050

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION

**NOTES TO THE STATEMENT OF CONSOLIDATED CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

(1) Reconciliation of net income to cash generated from operations

	2025	2024
	£	£
Net (expenditure) for the year	11,456	(58,739)
Depreciation charges	12,648	13,305
	<u>24,104</u>	<u>(45,434)</u>
Decrease/(increase) in trade and other debtors	(57)	(157)
Decrease/(increase) in stock	(578)	1,489
Increase/(decrease) in trade and other creditors	(1,740)	35,174
	<u>21,728</u>	<u>(8,928)</u>

(2) Cash and cash equivalents

The amounts disclosed on the statement of cash flows in respect of cash and cash equivalents are in respect of these statement of financial position amounts.

Year ended 31 March 2025	31.03.25	01.04.24
	£	£
	<u>52,775</u>	<u>31,050</u>
Year ended 31 March 2024	31.03.24	01.04.23
	£	£
	<u>31,050</u>	<u>40,269</u>

**GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1) ACCOUNTING POLICIES

a) Basis of accounting

Grange Fellowship Community Association is a charity based in the United Kingdom. The address of the principal office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to support or promote such charitable purposes as the Trustees in their absolute discretion determine.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2020.

Group accounts

These financial statements consolidate the results of the charity and its wholly owned subsidiary Grange Community Association Social Club Limited. A separate statement of financial activities for the Charity itself is not presented because the Charity has taken advantage of the exemptions afforded by paragraph 397 of SORP.

The financial statements of the Grange Association Social Club Limited are prepared under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Going concern

The financial statements have been prepared on a going concern basis under the historical cost convention.

b) Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds on projects are set out in the notes to the financial statements.

c) Income recognition

All incoming resources are included in the SOFA in the period in which they arise and when the amount can be quantified with reasonable accuracy.

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

d) Expenditure recognition

Expenditure is recognised on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Other trading activities includes the subsidiary
- Expenditure on charitable activities includes playgroup activities and general expenses
- Other expenditure represents those items not falling into the categories above.

e) Fixed assets

Tangible fixed assets are stated at cost. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful economic life:

Improvements to property: Straight line over 16-20 years

Plant and equipment: 15% reducing balance

Fixtures and fittings: 15% reducing balance

Computer equipment: 33% on cost

f) Stock

Stock is valued at the lower of cost and net realisable value by an independent professional valuer.

g) Leasing commitments

Rentals paid under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

h) Pension costs and other retirement benefits

The group operates a defined contribution pension scheme. Contributions payable to the group pension scheme are charged to the profit and loss account in the period to which they relate to.

i) Related party disclosure

The group has taken advantage of the exemption contained within Accounting and Reporting by Charities (FRS 102) and has therefore not disclosed transactions with entities which form part of the group.

j) Financial instruments

The group has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial statements. The group only has financial instruments that fall within the definition of a basic financial instrument.

Financial instruments are recognised in the group's balance sheet when the charity becomes party to the contractual provision of the instrument. Debtors and creditors which are financial instruments are recognised initially at transactions price and subsequently at settlement value/recoverable amount.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

k) Corporation tax

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date. No liability to UK Corporation Tax arose for the year ended 31 March 2025 nor for the year ended 31 March 2022.

The association is exempt from corporation tax on its charitable activities.

l) Cash at bank

Cash and cash equivalent include cash at bank and in hand and short-term deposits with a maturity date of three months or less.

m) Grant income

The playgroup receives grant funding from the local authority and other related organisations to assist with the recruitment and retention of staff, and general running costs, in accordance with OFSTED requirements. These grants are included in the restricted funds in the accounts.

The charity has also received other Covid support government grants during the year. These grants are recognised in the financial statements using the accruals model. Grants that are received in respect of expenses or losses already incurred by the entity are recognised in profit and loss in the period when the grant becomes receivable.

2. FIXED ASSETS - GROUP AND CHARITY

	<u>Improvements</u> <u>to Property</u>	<u>Plant &</u> <u>Equipment</u>	<u>Fixtures &</u> <u>Fittings</u>	<u>Computer</u> <u>Equipment</u>	<u>TOTAL</u>
	£	£	£	£	£
COST					
At 1 April 2024	208,606	19,196	33,369	13,336	274,507
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2025	208,606	19,196	33,369	13,336	274,507
DEPRECIATION					
At 1 April 2024	114,046	16,488	27,392	13,096	171,023
Charge for year	10,544	418	1,445	241	12,648
Eliminated on disposal		-	-	-	-
At 31 March 2025	124,590	16,906	28,837	13,337	183,671
NET BOOK VALUE					
At 31 March 2025	84,016	2,290	4,531	(1)	90,835
At 1 April 2024	94,560	2,708	5,976	240	103,483

All tangible assets are held within the Charity.

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31MARCH 2025

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2025</u>		<u>2024</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Trade Debtors	63	63		
Other debtors	(40)		(34)	
Prepayments	570	373	570	373
Amount due from subsidiary		22,730		24,000
	<u>593</u>	<u>23,166</u>	<u>536</u>	<u>24,373</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2025</u>		<u>2024</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Trade creditors	14,018	2,070	21,662	5,054
Taxation and social security	30,433	4,247	43,635	20,920
Accruals and other creditors	31,491	10,891	12,383	6,891
	<u>75,942</u>	<u>17,208</u>	<u>77,680</u>	<u>32,865</u>

5. INCOME AND ENDOWMENTS AND NET INCREASE IN FUNDS - CHARITY ONLY

The charity has a wholly owned subsidiary the Grange Community Association Social Club Limited. Profits from the subsidiary are transferred to the charity by a Gift Aid donation.

A gift aid transfer of £Nil (2024 - £Nil) was made in respect of the year.

The bar trading results can be seen in note 6 of the financial statements, as extracted from the audited financial statements.

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 MARCH 2025

6. BAR TRADING

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
Income				
Bar takings	321,089		300,354	
Café Takings	13,736		70,430	
Amusement & gaming machines	22,364		22,598	
		357,188		393,382
Cost of Sales				
Bar purchases	125,421		124,942	
Café purchases	3,892		27,492	
Gaming machine rental and licence	1,760		1,607	
		131,073		154,041
GROSS PROFIT	63%	226,115	61%	239,341
Other income:				
Interest received	-		-	
		-		-
Expenditure:				
Wages	121,172		162,358	
Social security	5,375		10,130	
Pensions	2,142		2,871	
Stocktaking costs	1,536		2,562	
Telephone	13,620		13,522	
Cleaning materials & laundry	1,975		2,997	
Members functions and sundries	6,549		12,590	
Accountancy	6,800		7,500	
Rent	72,000		18,729	
Repairs & maintenance	952		1,672	
		232,121		234,931
		(6,006)		4,410
Finance costs				
Bank charges	5,487		5,090	
HMRC interest paid	-		-	
		5,487		5,090
NET PROFIT/(LOSS)		(11,493)		(680)

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 MARCH 2025

7. STAFF COSTS

Total staff costs paid in the year amounted to £278,526 including social security of £12,053 and employer pension contributions of £4,792 (2024 - £313,605 including social security of £17,932 and employer pension contributions of £5,161). Pension contributions of £2,735 are outstanding at the year-end (2024 - £2,891). No trustees' remuneration was paid during the year (2024 - £Nil).

EMPLOYEES

The average number of employees calculated on a full-time equivalent basis through the year was:

	<u>2025</u>		<u>2024</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
Secretary	1	1	1	1
Bar Staff	9		11	
Caretaker	1	1	1	1
Playgroup	8	8	7	7
	19	10	20	9

The trading subsidiary also employs several part-time staff due to the nature of the business. During the year no individual employees received emoluments in excess of £60,000, (2024 - Nil)

8. INCOME AND ENDOWMENTS

CHARITY

Charitable activities

		<u>2025</u>			<u>2024</u>		
	<u>Note</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>		<u>Funds</u>	<u>Funds</u>	
Centre bookings		12,889		12,889	8,614		8,614
Membership fees		3,974		3,974	3,546		3,546
Playgroup activities		169,810	4,174	173,984	125,902	1,450	127,352
Members functions		1,358		1,358	705		705
Interest received		93	2	91	62		62
Card machine income		20,293		20,293	19,154		19,154
Good companions		-	261	261	-	206	206
Sundry income		-		-	3,000		3,000
				-			
		208,416	4,432	212,849	160,983	1,656	162,639

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 MARCH 2025

9. ANALYSIS OF CHARITABLE ACTIVITIES AND OTHER COSTS

CHARITY

Notes	2025		Total	2024		Total
	<u>Unrestricted</u> Funds	<u>Restricted</u> Funds		<u>Unrestricted</u> Funds	<u>Restricted</u> Funds	
Playgroup activities	133,151	4,174	137,324	122,273	1,450	123,723
Good companions					475	475
Card machine	23,684		23,684	22,882		22,882
Management & admin expenses	87,841	20	87,862	78,804		78,804
	244,676	4,194	248,870	223,959	1,925	225,884

10. OTHER

CHARITY

Other Costs

Notes	2025		Total	2024		Total
	<u>Unrestricted</u> Funds	<u>Restricted</u> Funds		<u>Unrestricted</u> Funds	<u>Restricted</u> Funds	
Bank charges	378		378	274		274
Depn of improvements to property	10,544		10,544	10,544		10,544
Depn of plant and machinery	418		418	479		479
Depn of fixtures and fittings	1,445		1,445	1,795		1,795
Depn of computer equipment	241		241	314		314
Loss on sale of fixed asset	-		-	173		173
	13,026	-	13,026	13,579	-	13,579

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 MARCH 2025

11. MANAGEMENT AND ADMINISTRATION EXPENSES

CHARITY

	<u>2025</u>			<u>2024</u>		
	<u>Unrestricted</u>	<u>Restricted</u>		<u>Unrestricted</u>	<u>Restricted</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Funds</u>	<u>Funds</u>	<u>Total</u>
Other Operating Leases	3,919		3,919	4,660		4,660
Wages	30,245		30,245	29,597		29,597
Social Security	1,518		1,518	2,204		2,204
Pensions	623		623	608		608
Accountancy	5,750		5,750	6,190		6,190
Rates, heat, light & service charges	27,598		27,598	16,894		16,894
Cleaning & Laundry	1,077		1,077	1,985		1,985
Professional Fees	-		-	-		-
Repairs & Maintenance	6,062		6,062	4,471		4,471
Telephone	2,736		2,736	1,342		1,342
Printing & Postage	3,289		3,289	3,815		3,815
Insurance	2,704		2,704	3,500		3,500
Sundries	1,472		1,472	3,538		3,538
	86,992	-	86,992	78,804	-	78,804

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 MARCH 2025

12. CHARITABLE EXPENDITURE INCLUDES:

	<u>2025</u>		<u>2024</u>	
	<u>Group</u>	<u>Charity</u>	<u>Group</u>	<u>Charity</u>
	£	£	£	£
Audit and independent examiners fee	10,550	4,750	11,690	5,190
Accountancy, taxation and other services	2,000	1,000	2,000	1,000
Depreciation	12,648	12,648	13,075	13,075
Operating lease payments	3,919	3,919	4,660	4,660
	<u>29,117</u>	<u>22,317</u>	<u>31,425</u>	<u>23,925</u>

13. FUNDS OF THE CHARITY

GROUP	<u>At 1 April</u>	<u>Income &</u>			<u>At 31 March</u>
	<u>2024</u>	<u>Endowments</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>2025</u>
	£	£	£	£	£
Unrestricted Funds	60,660	565,605	(554,382)	2,497	74,380
Restricted Funds					-
Building Fund	1,823	(2)	(2)	(1,791)	28
Tinyhands	-	4,174	(4,174)		-
Good Companions	1,626	261	(20)	(706) [¶]	1,161
					-
Total Restricted Funds	3,449 [¶]	4,433	(4,196)	(2,497) [¶]	1,190
					-
Total Funds	64,109	570,039	(558,578)	-	75,570

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. CONTROLLING PARTY

The Grange Fellowship Community Association is controlled by the management committee.

15. ANALYSIS OF ASSETS BETWEEN FUNDS

Group	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
Fund balances at 31 March are presented by:	£	£	£
Fixed assets	90,835		90,835
Current assets	59,484	1,190	60,674
Current liabilities	(75,940)		(75,940)
	<u>74,380</u>	<u>1,190</u>	<u>75,570</u>

Group	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Fund balances at 31 March are presented by:	£	£	£
Fixed assets	103,483		103,483
Current assets	34,857	3,449	38,306
Current liabilities	(77,680)		(77,680)
	<u>60,660</u>	<u>3,449</u>	<u>64,110</u>

GRANGE FELLOWSHIP COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. TRUSTEES EXPENSES

The trustees received expenses totalling £Nil during the year (2024: £Nil).

17. RELATED PARTY TRANSACTIONS

The following related party transactions have been identified.

During the year, certain members of Mr R Keeble's family, received remuneration from the charity. Mr R Keeble is a trustee of the charity. These were as follows:

Ms H Keeble (daughter) £38,187 (2024: £38,187)
Mrs K Keeble (wife) £13,353 (2024: £12,742)
Mrs S Herbet (sister) NIL (2024 NIL)

Key management personnel during the year was considered to be Mrs J Atkins. The total remuneration paid to key management totalled £39,372 (2024: £39,372).