

**GRENSIDE COMMUNITY
ASSOCIATION**

Charitable Incorporated Organisation (CIO)

Charity number 1160198

Annual report and accounts

for the period

1 April 2019 - 31 March 2020

including Independently examined accounts

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

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Grenoside Community Association
Charitable Incorporated Organisation, number 1160198

Legal & administrative information
For the year ended 31 March 2020

Registered office:-	The Community Centre Main Street Grenoside Sheffield S35 8PR		
Charity trustees:-	Councillor David Pepper	Chairman	
	Steve Atkinson	Treasurer	
	Kathryn Wragg		
	Richard Young (deceased)		last meeting 14 November 2019
	Nigel Stringer		from 15 May 2019
	Andrew Granger		from 15 May 2019
	George Clark		from 15 May 2019
Main bank:	Yorkshire Bank		
Independent examiner:	Sheila Broadhead FCCA, BA(Hons) 15 Greystones Crescent Sheffield S11 7JN		

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees annual report for the year ended 31 March 2020

1 Structure, governance and management

1.1 Governing document

Grenoside Community Association is governed by a CIO - 'Association' Constitution, registered on 28 January 2015.

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

The objects of Grenoside Community Association are to:-

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

1.2 Appointment of trustees

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

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

1.3 Membership of Grenoside Community Association

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

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

1.4 Objectives and activities for the public benefit

The principal objectives of the CIO are to advance education and provide facilities for leisure and recreation time in Grenoside, Sheffield and facilitate this through the establishment and management of a community centre.

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

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

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Trustees annual report for the year ended 31 March 2020 (continued)

2 Achievements and performance

Chairman's report:-

Thank you to the Officers, Trustees, Management, members of staff for everything that has been done throughout the year.

We have had another successful year, which is down to you, the members, this all despite the Covid 19 virus problems and the closure of the centre for approximately 6 months, from late March 2020.

In 2020/2021 we had to cancel some of our most enjoyable events - the Panto, Opera, Gala and Play - meaning, in financial terms, a loss of revenue of around £17,000.

In late March and early April it was becoming clear that closure would be forced on us by Government Legislation. It was really sad as this was the first closure of this length in the long history of the centre. After Government easing of the Covid lockdown measures, we were able to open up in the first week of September.

We held a special management meeting to explain and canvas opinion on how we should open and make sure our members were happy with the Covid safeguarding the Trustees has put in place. Several trustees and myself attended a Covid secure training seminar, so we could be a Covid safe building. We employed an extra cleaner for more frequent cleaning and sanitisation. Our members have been very mixed as to if and when they will start activities again.

We lost our long-term trustee, friend and Association member, past Chairman, Richard Young. This, very sadly, left a vacancy on the Board of Trustees.

I invited Mr Nigel Stringer to join the Board of Trustees. He agreed and has been a great asset to the Association.

Much useful and necessary work has been carried out during the year:-

- We are working with Appletree Nursery, our neighbours, to make a set of steps safe or remove them, now that the City Council has reneged on their ownership.
- Repairs and renewals have been carried out as necessary including lawn mower service and repair, renewal and repair of doors, painting, plumbing and the new central heating system had its first service. Drains once again have caused problems, both in the grounds and the car park, costing around £1,500 in total. We have had trees cut down that really should have been done last year; total cost was £1,300.
- On the grants front we have received a grant of £8,600 from The National Lottery Community Fund to replace the Lower Hall flooring. Since April 2020 we have accessed the Government Covid financial aid, i.e. furlough and small business grant. Help like that is greatly appreciated by us all and without this kind of support we would not be in the financially good position that we find ourselves in now.
- A vote of thanks to Andy and Roy for all the hard work they do for the Centre.
- The vending machine has not been financially viable, losing on average £75 per month and so, even though was a member request, via the questionnaires, we have taken the decision to remove it and cancel the lease.
- We are planning for other improvements and cost savings for next year if funds are available either by grants or our usual fundraising.

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

Written in October 2020, during the Coronavirus pandemic.

3 Financial review by the Treasurer:

2019-2020 was a successful year for Grenoside Community Association, where we started to reap the benefits of investment. In the last four years, using reserves built up over many years, plus grants from several sources, we have been able to replace the old roof, to refurbish the toilets and to replace the antiquated heating system. This represents a total investment of around £200,000.

The old cracked flooring in the Lower Hall was removed, the floor re-levelled and new flooring installed. This cost £9,100, offset by a Lottery grant of £8,600. With the Lottery's emphasis on community projects of this type, we are hopeful of similar assistance in the future. For the first time since 2007, and to ease car parking issues, we have also had the white lining and cross-hatching re-painted, at a cost of £850.

Our main fund-raising sections were all healthy and raised £20,000: Gala profit was £4,700, pantomime £9,600 and

Financial review by the Treasurer *continued*

The initiative where contract cleaners were replaced by in-house staff has been a success. As well as a better standard of cleaning, there was a saving over the year of £3,100.

The extra staff meant we had to enrol for PAYE. Although awkward to set up this now works smoothly. Cash funds at the start of the year were £32,035, rising to £45,529 at the end of the year. Our free reserves, allowing for year-end adjustments, stand at £39,000. This represents 6 months of normal income, which is very healthy.

The Coronavirus Pandemic:-

As a result of Government legislation, arising from the Coronavirus pandemic, the Centre was closed mid April 2020 and all but essential services and power were turned off and our staff were placed on furlough.

As described above, the financial year 2019/2020 was profitable and Grenoside Community Association ended up in a healthy position. This should stand us in good stead, depending on how the pandemic develops.

Reserves policy

The long-term reserves policy of Grenoside Community Association is to hold, as a minimum, the equivalent of three months income. This will guard against unexpected loss of income through fire damage, for example, and also guard against short-term fluctuations in income and expenditure. The aim is to build on this minimum to fund occasional major projects. Cash funds during the year were on average double this minimum, equivalent to 6 months income.

4 Statement of Trustee's Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial period, which show the state of financial affairs of the Charity at the year end and of its incoming resources and resources expended during that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis, unless it is inappropriate to assume that the Charity will continue in business

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Charity, enabling them to ensure that the statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities


The trustees are not required to have an audit as their income and balance sheets levels are below the audit thresholds established by the Charity Commission and it is not a requirement of the charity's governing document.

14-1-2021

**This report was approved by the Charity trustees on
and signed on their behalf by :**

Signed:

**Name: David Pepper
Position: Chair**



Independent examiner's report to the trustees of Grenoside Community Association (CIO)
For the year ended 31 March 2020

I report to the trustees on my examination of the accounts of Grenoside Community Association, Charitable Incorporated Organisation, number 1160198, for the year end 31 March 2020, which are set out on pages 6-11.

Responsibilities and basis of report

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

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

Independent examiner's statement:

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

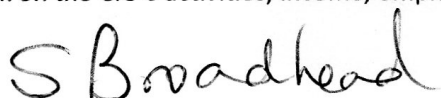
1. accounting records were not kept respect of the CIO as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Disclaimer

The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the CIO's ability to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the CIO's ability to continue as a going concern. For example, it is difficult to evaluate all of the potential implications of the current COVID-19 outbreak on the CIO's activities, income, employees, suppliers and the wider economy.

Signed:



Date:

18/01/2021

Name: Sheila Broadhead FCCA

Address: 15 Greystones Crescent
Sheffield S11 7JN

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 March 2020.

	Notes	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
		£	£	£	£
Income from:					
Grants and donations	2	3,331	8,600	11,931	5,078
Charitable activities		57,027	-	57,027	51,012
Raising funds:-					
Gala		8,081	-	8,081	7,110
Other fundraising		257	-	257	274
Gift Aid		1,659	-	1,659	665
Other income		395	-	395	391
Total		70,750	8,600	79,350	64,531
Expenditure on:					
Raising funds - Gala	4	3,392	-	3,392	4,192
Charitable activities	3	63,490	11,903	75,393	73,542
Total resources expended		66,883	11,903	78,786	77,734
Net income/(expenditure)		3,868	(3,303)	565	(13,204)
Net movement in funds		3,868	(3,303)	565	(13,204)
Total funds brought forward		179,338	50,916	230,253	243,457
Total funds carried forward		183,206	47,612	230,818	230,253

Grenoside Community Association**Charitable Incorporated Organisation, number 1160198****Balance sheet as at 31 March 2020**

	Notes	2020	2019
		£	£
Fixed assets			
Tangible assets:-	9	191,341	203,277
Investments		-	-
Total fixed assets		191,341	203,277
Current assets:			
Cash at bank and in hand	15	45,529	32,035
Prepayments	10	925	931
Total current assets		46,454	32,966
Creditors: amounts falling due within one year:-	11	6,978	5,989
Total assets less current liabilities		230,818	230,253
Creditors: amounts falling due after one year		-	-
Total net assets		230,818	230,253
Funds of the Charity:			
Unrestricted funds:-			
Net income/(expenditure for the year)		3,868	(975)
Funds brought forward		179,338	180,313
Total unrestricted funds		183,206	179,338
Restricted funds:-			
Net income/(expenditure for the year)		(3,303)	(12,229)
Funds brought forward		50,916	63,145
Total restricted funds	12	47,612	50,916
Total charity funds		230,818	230,253

Signed by

Name David Pepper
Position Chair


on behalf of the trustees

Date of approval.....**14-1-2021**

1 Accounting policies

(a) General

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts.

(b) Income

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

(c) Expenditure and irrecoverable VAT

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

The charity is not registered for VAT and irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Assets:

Tangible fixed assets for use by the charity

The Grenoside Community Association building is included at historic cost. The building is being depreciated at 2% per annum on a straight line basis over the remaining 50 years of the lease.

Other capital assets

Other capital assets (over £300) are depreciated on a reducing balance basis at 20% per year.

(e) Funds

Unrestricted funds and donations and other income receivable or generated for the objects of the organisation without further specified purpose are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the funder.

(f) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exists about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with the knowledge of the charity's abilities to meet bills, payments or other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future. The trustees have considered the level of funds held and the expected income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(g) Requirement to operation a pension scheme

The charity introduced a pension scheme in April 2020.

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2020 (continued)

2 Grants & donations

	Unrestricted funds	Restricted funds	Total 2020	Unrestricted funds	Restricted funds
	£	£	£	£	£
The National Lottery Community Fund		8,600	8,600		
Ecclesfield Parish Council	-	-	-	-	500
Donations	3,331	-	3,331	4,578	-
	3,331	8,600	11,931	4,578	500

3 Charitable expenditure

	Notes	Unrestricted funds	Restricted funds	2019 Total	Unrestricted funds	Restricted funds
		£	£	£	£	£
Salary costs	5	23,827	-	23,827	17,588	-
Contract cleaners		-	-	-	7,824	-
Rates and water		3,650	-	3,650	3,797	-
Gas and electric		7,274	-	7,274	5,961	-
Repairs and renewals	6	10,294	-	10,294	6,917	-
Telephone		1,179	-	1,179	1,122	-
Office, kitchen, cleaning supplies		2,227	-	2,227	1,073	-
Insurance & licence		3,581	-	3,581	3,393	-
Vending machine		821	-	821	1,220	-
Waste collection & hygiene		1,538	-	1,538	1,186	-
Depreciation		9,098	11,903	21,002	10,732	12,729
		63,490	11,903	75,393	60,813	12,729 #

4 Expenditure on raising funds:-

	£	£	£	£	£
Gala	3,392	-	3,392	4,192	-

5 Salary costs

	2020
	£
Gross salaries	23,827
Employer's National Insurance	-
Employer's pension	-
Total salary costs	23,827

4 staff were employed on a part time basis

6 Repairs and renewals

	£
Fire protection servicing and equipment	280
Furniture & fittings repairs and renewals	665
Alarms, lighting and other electrical repairs & renewals	1,454
Drainage, plumbing and heating	1,521
Painting and decorating	224
Gardening supplies & equipment and landscaping	578
Building work repairs and renewals	4,297
Car park marking	876
Other repairs and renewals	399
	10,294

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2020 (continued)

7 Trustees expenses and remuneration

No trustees were paid expenses or remuneration during the year (2019: £0)

8 Independent examiner's fees

	2020	2019
	£	£
Independent examiner's fees for reporting on the accounts	-	-
Other fees paid to the independent examiners during the year	-	-

9 Tangible fixed assets

	Leasehold land & buildings £	Fixtures fittings & equipment £	Total £
Cost or valuation:-			
At 1 April 2019	132,887	149,194	282,081
Additions during the year	-	9,066	9,066
Balance carried forward	132,887	158,260	291,147
Accumulated depreciation			
At 1 April 2019	12,264	66,541	78,804
Depreciation charge for the year	2,658	18,344	21,002
	14,922	84,885	99,805
Net book value			
at 31 March 2020	117,966	73,376	191,341
at 31 March 2019	120,623	82,654	203,277

10 Prepayments

	2020	2019
	£	£
Insurance in advance	925	931
	925	931

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Deferred income - room bookings received in advance	6,540	5,989
HMRC - tax and national insurance	437	-
	6,978	5,989

Grenoside Community Association

Charitable Incorporated Organisation, number 1160198

Notes to the financial statements for the year ended 31 March 2020 (continued)

12 Restricted funds	Balance at 31 March 2019	Income	Expenditure	Balance at 31 March 2020
	£	£	£	£
Improvement to toilet facilities	11,060	-	2,212	8,848
New heating system	39,455	-	7,891	31,564
Stage lighting	400	-	80	320
Lower Hall Floor replacement	-	8,600	1,720	6,880
Total restricted funds	50,916	8,600	11,903	47,612

13 Related party transactions

- (1) Andrew Granger, a trustee of Grenoside Community Association, carried out small electrical jobs for the organisation. He invoiced £1,621 for parts and labour during 2019/2020
- (2) Louise Walsingham was paid £2,437, working as caretaker during February - July 2019. She was the partner of Steve Atkinson, a trustee of Grenoside Community Association, during this period.

14 Statement of financial activities - prior year comparison

	Unrestricted Funds	Restricted funds	Total funds 2020	Unrestricted Funds	Restricted funds	Total funds 2019
	£	£	£	£	£	£
Income from:						
Grants and donations	3,331	8,600	11,931	4,578	500	5,078
Charitable activities	57,027	-	57,027	51,012	-	51,012
Raising funds:-						
Gala & Gala shows	8,081	-	8,081	7,110	-	7,110
Other fundraising	257	-	257	274	-	274
Gift Aid	1,659	-	1,659	665	-	665
Other income	395	-	395	391	-	391
Total	70,750	8,600	79,350	64,031	500	64,531
Expenditure on:						
Raising funds - Gala	3,392	-	3,392	4,192	-	4,192
Charitable activities	63,490	11,903	75,393	60,813	12,729	73,542
Total resources expended	66,883	11,903	78,786	65,005	12,729	77,734
Net income/(expenditure)	3,868	(3,303)	565	(975)	(12,229)	(13,204)
Net movement in funds	3,868	(3,303)	565	(975)	(12,229)	(13,204)
Total funds brought forward	179,338	50,916	230,253	180,313	63,145	243,457
Total funds carried forward	183,206	47,612	230,818	179,338	50,916	230,253

15 Activity groups' bank accounts

The GCA gala, drama and pantomime groups operate their own bank accounts and pay any profits into the bank accounts of Grenoside Community Association, CIO. The gala, drama and pantomime bank accounts have not been opened in the name of the CIO nor are the signatories of these accounts trustees of Grenoside Community Association and so are not included in these annual accounts, other than any profits paid over.