

REGISTERED COMPANY NUMBER: SC205113 (Scotland)
REGISTERED CHARITY NUMBER: SC029941

REGISTRAR'S COPY

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2011
for
Strathaven After School Club

Whitelaw & Co
17C Townhead Street
Strathaven
Lanarkshire
ML10 6AB

WEDNESDAY



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Strathaven After School Club

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for the Year Ended 31 March 2011

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Strathaven After School Club

Report of the Trustees for the Year Ended 31 March 2011

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC205113 (Scotland)

Registered Charity number
SC029941

Registered office
Western Overton Primary School
Ashkirk Road
Strathaven
Lanarkshire
ML10 6JT

Trustees

Mrs M Gemmell	
D Alexander	- resigned 17.6.10
R Grant	
M Boyd	
Mrs R May	
Mrs K Hendry	- resigned 17.6.10
Mrs M Walker	
Mrs M Fleming	
Mrs M Hamilton	
G McCabe	
R Atkinson	- appointed 17.6.10
Mrs Y Reilly	- appointed 17.6.10

Company Secretary
Mrs R May

Auditors
Whitelaw & Co
17C Townhead Street
Strathaven
Lanarkshire
ML10 6AB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Strathaven After School Club

Report of the Trustees
for the Year Ended 31 March 2011

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Strathaven After School Club for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

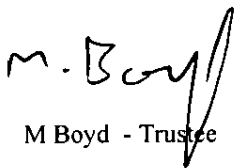
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Whitelaw & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD:


M Boyd - Trustee

19 December 2011

Report of the Independent Auditors to the Trustees of
Strathaven After School Club

We have audited the financial statements of Strathaven After School Club for the year ended 31 March 2011 on pages five to eleven. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities and Trustee Investment (Scotland) Act 2005 rather than also with the Companies Act 2006. Accordingly we have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Report of the Independent Auditors to the Trustees of
Strathaven After School Club

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept proper and adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Whitelaw & Co

Whitelaw & Co
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
17C Townhead Street
Strathaven
Lanarkshire
ML10 6AB

19 December 2011

Strathaven After School Club

Statement of Financial Activities
for the Year Ended 31 March 2011

		31.3.11 Unrestricted funds £	31.3.10 Total funds £
INCOMING RESOURCES	Notes		
Incoming resources from generated funds			
Voluntary income	2	118,612	115,338
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	3	108,798	127,621
Governance costs	5	2,427	2,615
Other resources expended		380	-
Total resources expended		111,605	130,236
NET INCOMING/(OUTGOING) RESOURCES		7,007	(14,898)
RECONCILIATION OF FUNDS			
Total funds brought forward		12,115	27,013
TOTAL FUNDS CARRIED FORWARD		19,122	12,115

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

Strathaven After School Club

Balance Sheet

At 31 March 2011

	Notes	31.3.11 Unrestricted funds £	31.3.10 Total funds £
FIXED ASSETS			
Tangible assets	9	690	203
CURRENT ASSETS			
Debtors: amounts falling due within one year	10	1,357	1,517
Cash at bank and in hand		20,513	11,616
		<u>21,870</u>	<u>13,133</u>
CREDITORS			
Amounts falling due within one year	11	(3,438)	(1,221)
NET CURRENT ASSETS		<u>18,432</u>	<u>11,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,122	12,115
NET ASSETS		<u>19,122</u>	<u>12,115</u>
FUNDS	12		
Unrestricted funds		19,122	12,115
TOTAL FUNDS		<u>19,122</u>	<u>12,115</u>

The notes form part of these financial statements

Strathaven After School Club

Balance Sheet - continued
At 31 March 2011

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2011.

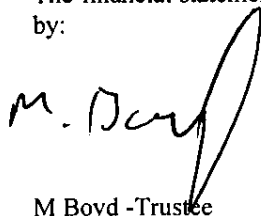
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The financial statements were approved by the Board of Trustees on 19 December 2011 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Boyd', with a large, sweeping loop at the end.

M Boyd -Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2011

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on a cash basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Tangible fixed assets

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

Plant & equipment - 30% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. VOLUNTARY INCOME

	31.3.11	31.3.10
	£	£
Fee income	116,553	113,522
Grants	865	800
Fundraising	1,194	1,016
	<u>118,612</u>	<u>115,338</u>

Strathaven After School Club

Notes to the Financial Statements - continued for the Year Ended 31 March 2011

3. COSTS OF GENERATING VOLUNTARY INCOME

	31.3.11	31.3.10
	£	£
Staff costs	72,093	79,257
Insurance	540	576
Telephone	971	982
Postage and stationery	3,819	4,278
Sundries	3,006	3,744
Courses	487	663
Snacks	7,876	7,146
Consumables equipment	2,035	3,528
Rent and rates	8,290	14,382
Transport and trips	7,184	8,530
Uniforms	167	1,108
Office rent	2,040	2,040
Cleaning	290	405
Property repairs	-	876
Support costs	-	106
	<u>108,798</u>	<u>127,621</u>

4. SUPPORT COSTS

	Information technology £	Human resources £	Totals £
Other resources expended	<u>14</u>	<u>366</u>	<u>380</u>

5. GOVERNANCE COSTS

	31.3.11	31.3.10
	£	£
Accountancy	2,382	2,350
Bookkeeping	45	265
	<u>2,427</u>	<u>2,615</u>

6. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.11	31.3.10
	£	£
Depreciation - owned assets	366	106
Deficit on disposal of fixed asset	<u>14</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2011 nor for the year ended 31 March 2010.

Strathaven After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

8. STAFF COSTS

	31.3.11	31.3.10
	£	£
Wages and salaries	<u>72,093</u>	<u>79,257</u>

9. TANGIBLE FIXED ASSETS

	Plant & equipment £
COST	
At 1 April 2010	353
Additions	867
Disposals	(146)
At 31 March 2011	<u>1,074</u>
DEPRECIATION	
At 1 April 2010	150
Charge for year	366
Eliminated on disposal	(132)
At 31 March 2011	<u>384</u>
NET BOOK VALUE	
At 31 March 2011	<u>690</u>
At 31 March 2010	<u>203</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11	31.3.10
	£	£
Trade debtors	624	807
Prepayments	733	710
	<u>1,357</u>	<u>1,517</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.11	31.3.10
	£	£
Trade creditors	3,438	498
Social security and other taxes	-	583
Accrued expenses	-	140
	<u>3,438</u>	<u>1,221</u>

Strathaven After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2011

12. MOVEMENT IN FUNDS

	At 1.4.10 £	Net movement in funds £	At 31.3.11 £
Unrestricted funds			
General fund	12,115	7,007	19,122
TOTAL FUNDS	<u>12,115</u>	<u>7,007</u>	<u>19,122</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,612	(111,605)	7,007
TOTAL FUNDS	<u>118,612</u>	<u>(111,605)</u>	<u>7,007</u>

Strathaven After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2011

	31.3.11 £	31.3.10 £
INCOMING RESOURCES		
Voluntary income		
Fee income	116,553	113,522
Grants	865	800
Fundraising	1,194	1,016
	118,612	115,338
Total incoming resources		
	118,612	115,338
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	72,093	79,257
Insurance	540	576
Telephone	971	982
Postage and stationery	3,819	4,278
Sundries	3,006	3,744
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Consumables equipment	2,035	3,528
Rent and rates	8,290	14,382
Transport and trips	7,184	8,530
Uniforms	167	1,108
Office rent	2,040	2,040
Cleaning	290	405
Property repairs	-	876
	108,798	127,515
Governance costs		
Accountancy	2,382	2,350
Bookkeeping	45	265
	2,427	2,615
Support costs		
Information technology		
Loss on sale of tangible fixed assets	14	-
Human resources		
Plant & equipment	366	106
Total resources expended	111,605	130,236
Net income/(expenditure)		
	7,007	(14,898)

This page does not form part of the statutory financial statements