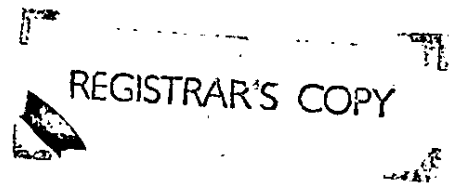


REGISTERED COMPANY NUMBER: SC205113 (Scotland)
REGISTERED CHARITY NUMBER: SC029941



Report of the Trustees and
Financial Statements For The Year Ended 31 March 2012
for
Strathaven After School Club

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

THURSDAY



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SCT 20/12/2012 #381
COMPANIES HOUSE

Strathaven After School Club

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for the Year Ended 31 March 2012

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Strathaven After School Club

Report of the Trustees for the Year Ended 31 March 2012

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 2012. 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
Wester Overton Primary School
Ashkirk Road
Strathaven
Lanarkshire
ML10 6JT

Trustees

Mrs M Gemmell	- resigned 17.6.11
R Grant	- resigned 17.6.11
M Boyd	
Mrs R May	- resigned 17.6.11
Mrs M Walker	
Mrs M Fleming	
Mrs M Hamilton	
G McCabe	- resigned 31.1.12
R Atkinson	
Mrs Y Reilly	
R Fleming	- appointed 17.6.11
A Hall	- appointed 17.6.11

Company Secretary
Mrs M Walker

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 2012

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.

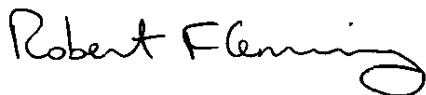
In so far as the trustees are aware:

- 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.

AUDITORS

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

ON BEHALF OF THE BOARD:



R Fleming - Trustee

7 December 2012

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 2012 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 Report of the Trustees 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 2012 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

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

17C Townhead Street

Strathaven

Lanarkshire

ML10 6AB

7 December 2012

Strathaven After School Club

Statement of Financial Activities
for the Year Ended 31 March 2012

		31.3.12 Unrestricted funds £	31.3.11 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	122,367	118,612
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	3	113,693	108,798
Governance costs	5	3,029	2,427
Other resources expended		616	380
Total resources expended		117,338	111,605
NET INCOMING RESOURCES		5,029	7,007
RECONCILIATION OF FUNDS			
Total funds brought forward		19,122	12,115
TOTAL FUNDS CARRIED FORWARD		24,151	19,122
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 2012

		31.3.12 Unrestricted funds £	31.3.11 Total funds £
FIXED ASSETS	Notes		
Tangible assets	9	1,056	690
CURRENT ASSETS			
Debtors: amounts falling due within one year	10	3,768	1,357
Cash at bank and in hand		22,599	20,513
		<u>26,367</u>	<u>21,870</u>
CREDITORS			
Amounts falling due within one year	11	(3,272)	(3,438)
NET CURRENT ASSETS		<u>23,095</u>	<u>18,432</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		24,151	19,122
NET ASSETS		<u>24,151</u>	<u>19,122</u>
FUNDS	12		
Unrestricted funds		24,151	19,122
TOTAL FUNDS		<u>24,151</u>	<u>19,122</u>

The notes form part of these financial statements

Strathaven After School Club

Balance Sheet - continued
At 31 March 2012

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

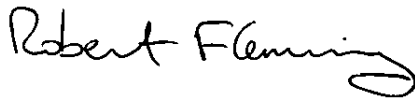
The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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 7 December 2012 and were signed on its behalf by:



R Fleming -Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2012

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

	31.3.12	31.3.11
	£	£
Fee income	119,828	116,553
Grants	1,989	865
Fundraising	-	1,194
Donations	550	-
	<u>122,367</u>	<u>118,612</u>

Strathaven After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

3. COSTS OF GENERATING VOLUNTARY INCOME

	31.3.12	31.3.11
	£	£
Staff costs	73,863	72,093
Insurance	811	540
Telephone	1,446	971
Postage and stationery	3,078	3,819
Sundries	3,079	3,006
Courses	695	487
Snacks	6,840	7,876
Consumables equipment	1,880	2,035
Rent and rates	9,959	8,290
Transport and trips	8,870	7,184
Uniforms	608	167
Office rent	1,968	2,040
Cleaning	226	290
Fundraising	370	-
	<u>113,693</u>	<u>108,798</u>

4. SUPPORT COSTS

	Other £
Other resources expended	<u>616</u>

5. GOVERNANCE COSTS

	31.3.12	31.3.11
	£	£
Accountancy	2,400	2,382
Bookkeeping	629	45
	<u>3,029</u>	<u>2,427</u>

6. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.12	31.3.11
	£	£
Depreciation - owned assets	616	366
Deficit on disposal of fixed asset	-	14
	<u>-</u>	<u>380</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2012 nor for the year ended 31 March 2011.

Strathaven After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

8. STAFF COSTS

	31.3.12	31.3.11
	£	£
Wages and salaries	<u>73,863</u>	<u>72,093</u>

9. TANGIBLE FIXED ASSETS

	Plant & equipment £
COST	
At 1 April 2011	1,074
Additions	<u>982</u>
At 31 March 2012	<u>2,056</u>
DEPRECIATION	
At 1 April 2011	384
Charge for year	<u>616</u>
At 31 March 2012	<u>1,000</u>
NET BOOK VALUE	
At 31 March 2012	<u>1,056</u>
At 31 March 2011	<u>690</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12	31.3.11
	£	£
Trade debtors	3,243	624
Prepayments	<u>525</u>	<u>733</u>
	<u>3,768</u>	<u>1,357</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.12	31.3.11
	£	£
Trade creditors	2,589	3,438
Social security and other taxes	384	-
Accrued expenses	<u>299</u>	<u>-</u>
	<u>3,272</u>	<u>3,438</u>

Strathaven After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

12. MOVEMENT IN FUNDS

	At 1.4.11 £	Net movement in funds £	At 31.3.12 £
Unrestricted funds			
General fund	19,122	5,029	24,151
TOTAL FUNDS	<u>19,122</u>	<u>5,029</u>	<u>24,151</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,367	(117,338)	5,029
TOTAL FUNDS	<u>122,367</u>	<u>(117,338)</u>	<u>5,029</u>

Strathaven After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	31.3.12 £	31.3.11 £
INCOMING RESOURCES		
Voluntary income		
Fee income	119,828	116,553
Grants	1,989	865
Fundraising	-	1,194
Donations	550	-
	122,367	118,612
Total incoming resources	122,367	118,612
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	73,863	72,093
Insurance	811	540
Telephone	1,446	971
Postage and stationery	3,078	3,819
Sundries	3,079	3,006
Courses	695	487
Snacks	6,840	7,876
Consumables equipment	1,880	2,035
Rent and rates	9,959	8,290
Transport and trips	8,870	7,184
Uniforms	608	167
Office rent	1,968	2,040
Cleaning	226	290
Fundraising	370	-
	113,693	108,798
Governance costs		
Accountancy	2,400	2,382
Bookkeeping	629	45
	3,029	2,427
Support costs		
Other		
Plant and machinery	616	366
Loss on sale of tangible fixed assets	-	14
	616	380
Total resources expended	117,338	111,605
Net income	5,029	7,007

This page does not form part of the statutory financial statements