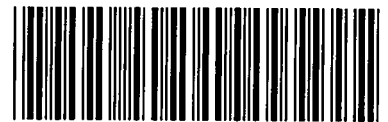


Charity number: SC029941
Company number: SC205113

**Strathaven After School Club
(A company limited by guarantee)**

**Trustees' report and financial statements
for the year ended 31 March 2014**

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Strathaven After School Club
(A company limited by guarantee)

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Strathaven After School Club
(A company limited by guarantee)

Legal and administrative information

Charity number SC029941

Company registration number SC205113

Registered office Wester Overton Primary School
Ashkirk Road
Strathaven
ML10 6JT

Trustees	Karen Lapsley	
	Dorothy Young	Appointed June 2013
	Mary Ann Fleming	
	Mhari Hamilton	
	Robert Atkinson	
	Margaret Harvey	Appointed June 2013
	Robert Fleming	
	Alan Hall (Chairperson)	
	Tracy McCarroll	
	Maureen Cook	
	Jane Houston	Appointed June 2013
	Lesley Blair	Appointed June 2013 Resigned March 2014

Secretary Mrs M Walker

Accountant Ian D MacDonald
1 Bridge Street
Strathaven
ML10 6AN

Bankers Bank of Scotland
PO Box 1000
BX2 1LB

Strathaven After School Club
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2014

The trustees present their report and the financial statements for the year ended 31 March 2014. The trustees, who are also directors of Strathaven After School Club for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 16th March 2000 and registered as a charity on the same date. The company was formed under a Memorandum of Association which establishes these objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Council of Management

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles of Association are known as members of the Council of Management. Under the requirements of the Memorandum and Articles of Association the members of the Council of Management are elected to serve for 3 years after which they must be re-elected at the next Annual General Meeting. To be eligible to become a member, trustees must have a child, or be responsible for, a child currently attending the club.

Trustee Induction and Training

This is something the current Council Of Management are proposing to develop and introduce.

Organisational Structure

Strathaven Afterschool Club has a Council of Management of up to 12 members who meet monthly and are responsible for overseeing the management of the club. At present, the Council consists of Chairperson, secretary, treasurer and 8 other members. The club employs 10 permanent members of staff and 5 casual workers who help out on busy days and during holidays. The club have a manager who runs the club on a daily basis and also employ an assistant manager and 2 senior care workers.

Strathaven After School Club
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2014

Objectives and activities

Objectives and Activities

We aim to offer before and after school care and holiday care to children of school age up to 12 years (the day before their 13th birthday). We aim to offer play and education opportunities that are both fun and challenging. We will promote the dignity, privacy, choice, safety, potential and diversity of all users and staff of the club.

To the children

Our aim is to provide a top quality service in a safe, happy and comfortable environment placing clear emphasis on the social and educational welfare of each child as individuals.

To the parents

Our aim is to provide a service, which is designed to be flexible to suit the needs of all parents using the service. We will strive to maintain a policy of responding promptly to proposed improvements to the service.

To the staff

Our aim is to provide sufficient training and support to ensure that all staff are able to derive the maximum job satisfaction.

The club is based within Wester Overton Primary School and during term time we provide a variety of activities including; arts and crafts, board games, construction resources, physical activities and team games, role play. We also have access to a TV and DVD player, an Xbox, a Nintendo Wii, 2 Nintendo DS's and a selection of appropriate games. We have a large outdoor play area and a range of sports equipment including footballs, scooters, space hoppers, tents and giant board games.

During the school holidays we operate our Holiday Club from Wester Overton and provide children with opportunities to take part in a variety of new experiences. Recently we have taken children Tubing at the dry ski slope, visited the Chocolate Factory and recorded our own CD at a recording studio in Glasgow. We also provide activities within the Club including fruit tasting, smoothie making, arts and crafts, fitness sessions and science workshops

Achievements and performance

The club is regularly inspected by the Care Inspectorate and in June 2013 we received a very positive report following our inspection.

We currently provide care for around 120 children throughout the week and employ 15 local staff on permanent and part time basis.

Over the last 12 months, we have held a number of charitable events which have enabled the club to donate money to a number of charities. We also gave a donation to Wester Overton Primary School which they used to purchase new IT equipment.

Strathaven After School Club

(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)

for the year ended 31 March 2014

Financial review

Financial overview

The club have had a very good financial year in the 12 months to 31/3/14. This is largely due to increased numbers at breakfast club, afterschool and holiday club, but is also due to Club Manager having a tight control on money being spent and producing accurate monthly bills.

We have been fortunate that our numbers have increased over the last 12 months and this is reflected in our income and profit and the numbers attending holiday club have also shown an increase which has also helped turnover.

As a result of the higher number of children attending club, we have employed more staff and have recently appointed an assistant manager. The directors made a decision a number of months ago that we would like to have a separate account with funds set aside for emergency use only, and due to current healthy bank balance, we have recently managed to put aside £30,000. We are not looking to put any further money into this account.

Again, due to the bank balance, we did not increase the fees in August and we see no need at present to increase them this year.

Statement of trustees' responsibilities

The trustees (who are also directors of Strathaven After School Club for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Strathaven After School Club
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 March 2014

On behalf of the board

A handwritten signature in black ink, appearing to read 'M Walker', written in a cursive style.

Mrs M Walker
Secretary

Strathaven After School Club
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Strathaven After School Club.

I report on the accounts for the year ended 31 March 2014 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, whether particular matters have come to my attention.

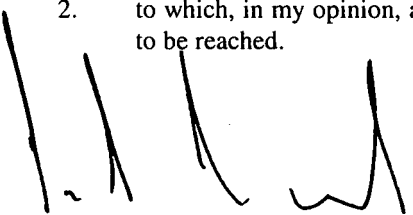
Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 386 of the Companies Act 2006; and
 - accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ian D MacDonald
Chartered Accountant
Independent examiner
1 Bridge Street
Strathaven

ML10 6AN

Strathaven After School Club
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2014

	Notes	Unrestricted funds £	2014 Total £	2013 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	500	500	2,299
Activities for generating funds	3	135,754	135,754	129,229
Investment income	4	107	107	-
Other incoming resources	5	-	-	305
Total incoming resources		<u>136,361</u>	<u>136,361</u>	<u>131,833</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income	6	120,699	120,699	113,239
Governance costs	7	1,750	1,750	4,808
Total resources expended		<u>122,449</u>	<u>122,449</u>	<u>118,047</u>
Net incoming resources for the year /				
Net income for the year		13,912	13,912	13,786
Total funds brought forward		37,937	37,937	24,151
Total funds carried forward		<u>51,849</u>	<u>51,849</u>	<u>37,937</u>

The notes on pages 10 to 15 form an integral part of these financial statements.

Strathaven After School Club
(A company limited by guarantee)

Balance sheet
as at 31 March 2014

	Notes	£	2014 £	£	2013 £
Fixed assets					
Tangible assets	12		308		439
Current assets					
Debtors	13	2,944		2,232	
Cash at bank and in hand		54,688		43,099	
		<u>57,632</u>		<u>45,331</u>	
Creditors: amounts falling due within one year	14	(6,091)		(7,833)	
Net current assets			<u>51,541</u>		<u>37,498</u>
Net assets			<u>51,849</u>		<u>37,937</u>
Funds	15				
Unrestricted income funds			<u>51,849</u>		<u>37,937</u>
Total funds			<u>51,849</u>		<u>37,937</u>

The Balance Sheet continues on the following page.

The notes on pages 10 to 15 form an integral part of these financial statements.

Strathaven After School Club
(A company limited by guarantee)

Balance sheet (continued)

**Trustees statements required by the Companies Act 2006
for the year ended 31 March 2014**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2014.

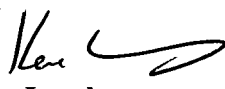
(c) that we acknowledge our responsibilities for:

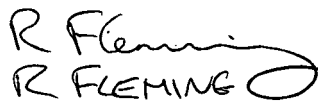
(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on and signed on its behalf by


Karen Lapsley
Director


R FLEMING
TREASURER.

The notes on pages 10 to 15 form an integral part of these financial statements.

Strathaven After School Club
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2014

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Strathaven After School Club
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2014

2. Voluntary income

	Unrestricted funds £	2014 Total £	2013 Total £
Grants receivable	500	500	680
Routes to work	-	-	1,619
	<u>500</u>	<u>500</u>	<u>2,299</u>

3. Activities for generating funds

	Unrestricted funds £	2014 Total £	2013 Total £
Collections for 3rd Parties	643	643	672
Fundraising events	39	39	605
Fee income	135,072	135,072	127,952
	<u>135,754</u>	<u>135,754</u>	<u>129,229</u>

4. Investment income

	Unrestricted funds £	2014 Total £	2013 Total £
Bank interest receivable	107	107	-
	<u>107</u>	<u>107</u>	<u>-</u>

5. Other incoming resources

	2014 Total £	2013 Total £
Other income	-	305
	<u>-</u>	<u>305</u>

Strathaven After School Club
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2014

6. Cost of generating voluntary income

	Unrestricted funds £	2014 Total £	2013 Total £
Grants	570	570	600
Childcare	120,129	120,129	112,639
	<u>120,699</u>	<u>120,699</u>	<u>113,239</u>

7. Governance costs

	Unrestricted funds £	2014 Total £	2013 Total £
Professional - Accountancy fees	1,320	1,320	-
Auditor remuneration	-	-	3,840
Bookkeeping	-	-	351
Depreciation & impairment	430	430	617
	<u>1,750</u>	<u>1,750</u>	<u>4,808</u>

8. Analysis of support costs

	Governance costs £	2014 Total £	2013 Total £
Depreciation and impairment	430	430	617
	<u>430</u>	<u>430</u>	<u>617</u>

9. Net incoming resources for the year

	2014 £	2013 £
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	430	617
Auditors' remuneration	-	3,840
	<u>-</u>	<u>3,840</u>

Strathaven After School Club
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2014

10. Employees

Employment costs	2014	2013
	£	£
Wages and salaries	81,036	74,453
Other costs	-	360
	<u>81,036</u>	<u>74,813</u>

No employee received emoluments of more than £60,000 (2013 : None).

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2014	2013
Number	Number
<u>6</u>	<u>6</u>

11. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

12. Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2013	2,056	2,056
Additions	299	299
At 31 March 2014	<u>2,355</u>	<u>2,355</u>
Depreciation		
At 1 April 2013	1,617	1,617
Charge for the year	430	430
At 31 March 2014	<u>2,047</u>	<u>2,047</u>
Net book values		
At 31 March 2014	<u>308</u>	<u>308</u>
At 31 March 2013	<u>439</u>	<u>439</u>

Strathaven After School Club
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2014

13. Debtors

	2014	2013
	£	£
Trade debtors	2,679	1,988
Other debtors	265	244
	<u>2,944</u>	<u>2,232</u>

14. Creditors: amounts falling due within one year

	2014	2013
	£	£
Trade creditors	2,789	3,330
Other taxes and social security	359	393
Other creditors	648	428
Accruals and deferred income	2,295	3,682
	<u>6,091</u>	<u>7,833</u>

15. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 March 2014 as represented by:		
Tangible fixed assets	308	308
Current assets	60,310	60,310
Current liabilities	(6,091)	(6,091)
	<u>54,527</u>	<u>54,527</u>

16. Unrestricted funds

	At 1 April 2013 £	Incoming resources £	Outgoing resources £	At 31 March 2014 £
Unrestricted Fund	<u>37,937</u>	<u>136,361</u>	<u>(122,449)</u>	<u>51,849</u>

Purposes of unrestricted funds

General Fund

Strathaven After School Club
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2014

17. Company limited by guarantee

Strathaven After School Club is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.