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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

Strathaven After School Club

Strathaven After School Club

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for the Year Ended 31 March 2022

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REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

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 2022. The trustees have adopted the provisions of 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 2019).

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC205113 (Scotland)

Registered Charity number

SC029941

Registered office

Wester Overton Primary School
Ashkirk Road
Strathaven
South Lanarkshire
ML10 6JT

Trustees

Dr A L Chand Proofreader/university Lecturer

Company Secretary

Approved by order of the board of trustees on 5 August 2022 and signed on its behalf by:

Dr A L Chand - Trustee

Strathaven After School Club

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,148	-	12,148	70,549
Charitable activities					
Charitable Activities		142,023	-	142,023	46,793
Total		154,171	-	154,171	117,342
EXPENDITURE ON					
Charitable activities	4				
Charitable Activities		165,716	-	165,716	125,968
NET INCOME/(EXPENDITURE)		(11,545)	-	(11,545)	(8,626)
RECONCILIATION OF FUNDS					
Total funds brought forward		10,141	-	10,141	18,767
TOTAL FUNDS CARRIED FORWARD		(1,404)	-	(1,404)	10,141

The notes form part of these financial statements

BALANCE SHEET
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	472	-	472	629
CURRENT ASSETS					
Debtors	12	595	-	595	400
Cash at bank and in hand		6,611	-	6,611	12,597
		7,206	-	7,206	12,997
CREDITORS					
Amounts falling due within one year	13	(9,082)	-	(9,082)	(3,485)
NET CURRENT ASSETS/(LIABILITIES)		(1,876)	-	(1,876)	9,512
TOTAL ASSETS LESS CURRENT LIABILITIES		(1,404)	-	(1,404)	10,141
NET ASSETS		(1,404)	-	(1,404)	10,141
FUNDS	14				
Unrestricted funds				(1,404)	10,141
TOTAL FUNDS				(1,404)	10,141

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

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.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 August 2022 and were signed on its behalf by:

A L Chand - Trustee

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals 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.

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

Fixtures and fittings - 25% reducing balance.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£
Gifts	1	-	1	(1)
Grants	12,147	-	12,147	70,550
	12,148	-	12,148	70,549

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Other grants	12,147	70,550

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22 Charitable Activities	31.3.21 Total activities
	£	£
Fees	142,023	46,793

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable Activities	135,845	29,871	165,716

continued...

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	123,344	103,049
Insurance	699	673
Uniforms	913	48
Consumables Equipment	4,840	582
Snacks	6,049	2,291
	135,845	106,643

6. SUPPORT COSTS

	Finance	Employee costs	Premises Expenses
	£	£	£
Charitable Activities	192	171	14,348

	Administrative overheads	Governance costs	Totals
	£	£	£
Charitable Activities	7,956	7,204	29,871

Support costs, included in the above, are as follows:

	31.3.22 Charitable Activities	31.3.21 Total activities
	£	£
Bank charges	35	64
Depreciation of tangible fixed assets	157	210
Training	171	219
Rent	14,348	5,727
Communications	1,443	1,518
Postage and stationery	1,566	703
Sundries	940	664
Health & Safety	230	130
Subscriptions	826	1,683
Advertising	279	308
Cleaning	1,099	537
Computer costs	1,573	182
Accountancy and legal fees	7,204	7,380
	29,871	19,325

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	157	210

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	122,311	107,505
Social security costs	-	(5,409)
Other pension costs	1,033	953
	123,344	103,049

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
All Staff	16	17

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70,549	-	70,549
Charitable activities			
Charitable Activities	46,793	-	46,793
Total	117,342	-	117,342

EXPENDITURE ON

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Charitable activities			
Charitable Activities	125,968	-	125,968
NET INCOME/(EXPENDITURE)	(8,626)	-	(8,626)
RECONCILIATION OF FUNDS			
Total funds brought forward	18,767	-	18,767
TOTAL FUNDS CARRIED FORWARD	10,141	-	10,141

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings
	£
COST	
At 1 April 2021 and 31 March 2022	4,485
DEPRECIATION	
At 1 April 2021	3,856
Charge for year	157
At 31 March 2022	4,013
NET BOOK VALUE	
At 31 March 2022	472
At 31 March 2021	629

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Sundry Debtors	595	400

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	-	2,471
Credit Card	1,301	652
Social security and other taxes	621	252
Pension Control	(17)	(17)
Accruals and deferred income	7,177	127
	9,082	3,485

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	10,141	(11,545)	(1,404)
TOTAL FUNDS	10,141	(11,545)	(1,404)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	154,171	(165,716)	(11,545)
TOTAL FUNDS	154,171	(165,716)	(11,545)

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	18,767	(8,626)	10,141
TOTAL FUNDS	18,767	(8,626)	10,141

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,342	(125,968)	(8,626)
TOTAL FUNDS	117,342	(125,968)	(8,626)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	18,767	(20,171)	(1,404)
TOTAL FUNDS	18,767	(20,171)	(1,404)

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	271,513	(291,684)	(20,171)
TOTAL FUNDS	271,513	(291,684)	(20,171)

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15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.