

Registered number
SC307213

Upstairs Kids Klub
Company Limited by Guarantee
Report and Accounts
31 July 2018

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**Upstairs Kids Klub
Report and accounts
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Upstairs Kids Klub Company Information

Address

1-15 Main Street
Cambuslang
Glasgow
G72 7EX

Registered Office

1-15 Main Street
Cambuslang
Glasgow
G72 7EX

Directors

Jean Cloughley
Donna Brady (appointed 12 March 2018)
Anne-Marie Jack
Catherine Wilson
Colette Stephen
Agnes Tannahill (resigned 12 March 2018)

Accountants

Imperiam Limited
4 Myrtle Avenue
Lenzie
Glasgow
G66 4HP

Registered number

SC307213

Scottish Charity Registration number

SCO29588

Upstairs Kids Klub

Registered number: SC307213

Directors' Report

The directors present their report and accounts for the year ended 31 July 2018.

Principal activities

The company's principal activity during the year continued to be to provide the care and education of children, through play and learning within a safe environment and to promote the objective of improving their condition of life.

Company Status

Upstairs Kids Klub is a company limited by Guarantee, incorporated in Scotland (registration number 307213), and is also a charity recognised by HM Revenue & Customs (charity number SC029588). It is governed by a Memorandum and Articles which sets out the process of appointing directors.

Directors and trustees

The following persons served as directors during the year:

Jean Cloughley
Donna Brady (appointed 12 March 2018)
Anne-Marie Jack
Catherine Wilson
Colette Stephen
Agnes Tannahill (resigned 12 March 2018)

Statement of Directors Responsibilities

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial period and a surplus or deficit of the charity for that period. In preparing those financial statements the directors are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

For the period ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Directors are responsible for keeping proper accounting records which disclose. With reasonable accuracy at any time, the financial position of the Charity 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 Charity and hence taking steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Directors on 12 March 2019.



Anne-Marie Jack
Director

Upstairs Kids Klub Accountants' Report

Accountants' report to the directors of Upstairs Kids Klub

You consider that the company is exempt from an audit for the year ended 31 July 2018. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



Imperiam Limited
Chartered Accountants

4 Myrtle Avenue
Lenzie
Glasgow
G66 4HP

12 March 2019

**Upstairs Kids Klub
Company Limited by Guarantee
Income and Expenditure Account
for the year ended 31 July 2018**

	2018	2017
	£	£
Income		
Other grants	-	-
NCH (Nursery Milk)	-	-
Miscellaneous income	1,219	4,759
Childcare partnership nursery fees (SLC)	103,086	109,545
Fees and registration	418,062	389,999
Bank interest	-	-
	522,367	504,303
Resources expended		
Wages and salaries	390,119	368,232
Snack Catering and hospitality	6,568	7,302
Staff training and welfare	4,119	4,610
Excursion costs	1,413	371
Motor expenses	7,667	6,441
Rent	51,331	50,811
Telephone and fax	2,277	2,143
Postage, stationery and printing	4,951	3,190
Computer expenses	1,270	2,204
Activity and educational materials	6,711	6,041
Cleaning and hygiene	7,050	8,267
Equipment hire	5,333	5,224
Toys and equipment	8,122	5,790
Repairs and maintenance	6,390	5,810
Insurance	1,096	1,679
Bank charges	890	724
Depreciation	856	442
Loss on sale	-	-
Sundry expenses	531	715
Accountancy fees	14,400	14,400
Other legal and professional	6,851	6,134
	527,945	500,530
Excess Income over Expenditure	(5,578)	3,773
Total Funds brought forward	142,249	147,827

**Upstairs Kids Klub
Company Limited by Guarantee
Balance Sheet
as at 31 July 2018**

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	2	3,622	1,718
Current assets			
Debtors	3	23,312	33,894
Cash at bank and in hand		127,966	125,315
		<u>151,278</u>	<u>159,209</u>
Creditors: amounts falling due within one year	4	(12,651)	(13,100)
Net current assets		<u>138,627</u>	<u>146,109</u>
Total assets less current liabilities		<u>142,249</u>	<u>147,827</u>
Represented by:			
Unrestricted funds		142,249	144,054
		<u>142,249</u>	<u>144,054</u>

For the period ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved and authorised by the Board on 12 March 2019 and signed on its behalf by

J Cloughley
A-M Jack

Jean Cloughley

Director

Anne-Marie Jack

Director

Approved by the board on 12 March 2019

**Upstairs Kids Klub
Notes to the Accounts
for the year ended 31 July 2018**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the statement of recommended practice Accounting and Reporting for Charities issued in March 2005.

Fund accounting

Unrestricted funds are available for use at the discretion of the management committee and furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

Investment interest is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as the liabilities are incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Pensions

The company is registered to run a stakeholder pension but at present no staff member has contributed to it.

Fixed assets

Assets are depreciated at rates to write them off over their useful life, with the vehicles at 25% reducing balance and Fittings & Equipment at 15% straight line.

2 Employees

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

Average number of employees in the year was 28 (2016 - 29 employees).

3 Directors remuneration

No remuneration or expenses are paid to Directors.

No Director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

Upstairs Kids Klub
Notes to the Accounts
for the year ended 31 July 2018

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 August 2017	63,582
Additions	<u>2,760</u>
At 31 July 2018	<u>66,342</u>
Depreciation	
At 1 August 2017	61,864
Charge for the year	<u>856</u>
At 31 July 2018	<u>62,720</u>
Net book value	
At 31 July 2018	<u>3,622</u>
At 31 July 2017	<u>1,718</u>

3 Debtors

	2018 £	2017 £
Trade debtors	20,232	29,627
Other debtors	<u>3,080</u>	<u>4,267</u>
	<u>23,312</u>	<u>33,894</u>

4 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	1,417	5,131
Other taxes and social security costs	3,378	792
Other creditors	<u>7,856</u>	<u>7,177</u>
	<u>12,651</u>	<u>13,100</u>