



Alexander Sloan
Accountants and Business Advisers

Company Registration No. SC224963 (Scotland)

HYNDLAND AFTER SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Charity Registration No. SC032486 (Scotland)

TUESDAY



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COMPANIES HOUSE

HYNDLAND AFTER SCHOOL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Directors

Gordon McCrae
Fiona Campbell
Katherine St John
Alison McIntyre
Yvonne Blair
Amanda Spicer

(Appointed 25 September
2019)

Secretary

Fiona Ansdell

Charity number (Scotland)

SC032486

Company number

SC224963

Auditor

Alexander Sloan
180 St Vincent Street
Glasgow
G2 5SG

HYNDLAND AFTER SCHOOL CLUB

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HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT

FOR THE YEAR ENDED 30 JUNE 2019

The Directors present their report and financial statements for the year ended 30 June 2019.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Directors.

The Directors serving during the year and since the year end are detailed on page 6.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are as set out in its Memorandum and Articles of Association are:

1. To promote the care and education of children in need of care during out of school hours and school holidays and to promote the provision of facilities for the recreation and other leisure time occupation of children in the interest of social welfare with the object of improving their condition of life;
2. To advance the education and training of persons providing such care and education and recreational facilities.

The aims of the charity are:

- To provide a secure environment for children before and after school and during holidays;
- To provide affordable, reliable and good quality childcare to meet the needs of single parents, working parents, parents returning to education and the workplace;
- To develop the interests and talents of children through a structured programme of activities;
- To work closely with the school and local community to provide high quality learning experiences for children;
- To provide stimulating and meaningful activities which will develop children's awareness of themselves, their environment and the people around them;
- To provide children with opportunities to visit places of interest;
- To achieve and maintain the National Care Standards in early education and childcare;
- To ensure our service meets the needs of children and parents in accordance with the principles underpinning the National Care Standards;
- To ensure the Club as an employer and the Club's staff as workers operate within the Scottish Social Services Council Code of Practice.
- The main objectives in the year ended 30 June 2019 were to maintain the high standards which the Club has set and embrace new opportunities.

The strategies for achieving these objectives were effective management by the Board, appropriate training for all staff and good management of finances.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

Achievements and performance

Things were fairly uneventful in the latter part of 2018. Just as well, as this gave us a bit of breathing space and planning time before the upheaval of moving into the school for the Spring Holiday and most of the summer term while our building was being refurbished. Our office too had to move, but we were very fortunate in being able to secure two offices on a short-term lease just at the bottom of Fortrose St within the Burgh Hall Business Centre. The businesses and organisations down there made us very welcome but while it was nice to get some peace, we missed the children and being close to all the activity!

The refurbishment went without a hitch much to everyone's delight and the finished building looks great! We have lovely new windows, blinds, a new ceiling and the exterior has been repaired and painted. The interior too was given a fresh coat of paint and we had a joiner in to create more storage space in the cloakroom and the staff room. He also built a new kitchen unit and a couple of cupboards.

Our thanks go to Glasgow City Council for funding most of the work. The cost of the internal painting and joinery work was paid out of our reserves. Likewise, the new toilets, which will be installed during October week, will also be met from reserves saved over the years towards improving the building for our children and staff.

We were very grateful to the school for accommodating us during that time. The alternative may have been to decant somewhere further afield – not something we could even contemplate!

We also have some brilliant news re our Care Inspection! We were inspected on the 23rd and 25th of September. The focus areas were Care and Support and Staffing – we got '5's' or Very Goods for both!

We expanded on our use of on-line forms – now using them for our Care Plans, Holiday Booking Forms and of course registration forms. They are also used a lot in recruitment and staffing – e.g. support and supervision.

The completion of the MUGA (multi use games area) in March made a big difference to our outdoor space having had no access to the top playground and, has kept the Afta a bit cleaner!

Despite no '12 to 3' Club for the new P1's this year they have all settled in really well. This year we felt we had to do something to help the P1's on our waiting list so we sent out surveys asking if families would be happy for their P1's to be taxied to our service at Thornwood Primary. Many new families took this up and, at the time of writing we are about to offer the service to those other families from other year groups a chance of a place or places at Thornwood. The midweek days at Hyndland are full with lengthy waiting lists so hopefully this will help alleviate the problem.

Here's some recent feedback:

'To Fiona & all the Afta staff present & over the last 7 years – thanks for looking after & nurturing our wee girl. You're an inspiration & a little gem in the heart of school & wider community – much love & thanks!'

'Can't believe 7 years is over already. I remember like yesterday the day I started. Thanks for making it so special.' (P7 girl)

'I love how you balance care and nurturing independence among kids.'

'Engagement with the kids is fantastic! The staff seem to know individual kids well.'

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

Staffing and Training

Staffing-wise we have had a huge turnover of staff. Over the last 12 months 12 staff, many long-term, have left us for full time jobs or further studying. While we were sad to see them all go we have welcomed many new staff members. Despite the turn-over of staff our teams are as popular as ever. Care plan feedback from the children regularly give staff 5 out of 5 stars! And they deserve it. Special recognition to our managers at each of our clubs for their excellent management skills and continuing to make our Clubs the 'best'!

We have 5 members of staff just starting SVQ qualifications this term and one doing a BA in Childhood Practice. We have also accessed lots of short courses on Food Hygiene, Food & Nutrition, Child Protection, Autism Awareness, Epilepsy, and Child Development. Coming up we have Leadership and Management and First Aid.

Our Sister Services

Notre Dame (Notre Dame Kids Club) is now in its 5th year and continues to be in high demand. The service is full Monday to Thursday and a waiting list is in place. The Notre Dame team has seen quite a few changes of late as staff have moved on to longer hours at University or full-time jobs. So, look out for some new faces as the team builds up once again.

Our service at **Thornwood Primary School (Thornwood After School Club)** has established itself over the last 6 years. While the numbers are low (smaller school with fewer working parents) it provides a much-needed drop-in and temporary service for those families who are visiting Glasgow and may only be here for a short while. The team have also welcomed new P1 children from Hyndland and are happy for the taxi service to expand if we find there is demand.

Attendance

Total children registered (Includes regular users, drop-ins, breakfast club and holidays): 400 (426), Hyndland: 220 (252), Notre Dame: 122 (124) and Thornwood: 30 (46). Last year in brackets.

- Hyndland regular users: 201 (195)
- Notre Dame regular users: 101 (100)
- Thornwood regular users: 25 (36)

All three services regularly have additional drop-ins where there is space available. Thornwood has also had regular P1 children taxied from Hyndland on midweek days.

Average Daily Attendance (last year in brackets)

- Hyndland After School Club: 100 (99)
- Hyndland Breakfast Club: 34 (29)
- Notre Dame: 56 (56)
- Thornwood: 20 (24)

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

Holiday Club

The weather was kind to us once again during the summer holidays and all but one of our planned trips went ahead. Our average per day was 47 – down slightly on last year. Feedback from parents, carers and children was great despite not being in our own club hall with all the facilities we're used to.

Our joined -up activities with the Annexe's Connect2 project was also a great success once again. Enjoyed by all – this year saw our children take part in gardening, baking, knitting (and nattering) and watching a special showing of 'Mary Poppins'. The group also joined us on our trips to Luss, Culzean and Ardrossan Beach. This collaboration with older (slightly!) members of the community is always well received, with lovely relationships being made and nurtured.

Here's what some of the parents thought:

'My son enjoys/enjoyed his time in Summer Club once again So A HAPPY Son = A HAPPY Mum Thanks Again Hyndland Summer Club! YOU ROCK'

'..... has genuinely lived his best life over the summer holidays between family holiday and trips and the Aftly summer programme. He has come home happy, smiling and filthy, the way it should be for a wee boy! Thank you all for a great summer, it makes life as a working parent much easier to know that you child is in safe hands but is also having a great time.'

We also got some constructive comments and suggestions which we will, of course, take on board e.g. we will now, not only confirm the receipt of booking forms but which days have been booked.

Partnership with the School

As always, we hugely appreciated our good relations with Hyndland Primary School, Notre Dame Primary School and Thornwood Primary School. The mutual respect and support between us is something that creates a real community environment, and really does have the best interest of the children at heart. With regular meetings with senior staff from the schools, we can ensure we are all up to date with any issues and informed of essential information to meet the wellbeing of all the children.

Management Board

Our Board of Management continues to be well supported. However, we are losing our Chairperson of many years (Board Member for 14 years!) We will miss him very much – and not just for his chairperson skills! He has been an enormous advocate of the Aftly and has been there for us over the years facing the many events, challenges, expansions and threats to our service. He's attended nearly all our AGMs, fundraising and fun days where he excelled as Chief burger chef! However, our newer members are very committed, and we look forward to working together.

We highly appreciate all the parents that take time to share their knowledge and commitment, to help provide a stable management group for the managers and staff to seek guidance and encouragement.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

Financial review

Per the Statement of Financial Activities on page 11, the charity reported Net Income (i.e. a Surplus) for the year of £26,542 (2018 - Surplus £35,843) and total funds of £197,247 at 30 June 2019.

The Board are happy to report that while we have had extra expense of moving the club into the school and the office to external rooms at the Business centre, the Club is in a good financial position. The results reflect the general excellent management once again which, while not stinting on quality, variety and good service to all our families, the team manages to also use funds wisely and appropriately.

Plans for Future periods

Looking forward to 2019/20 the Afty faces the challenge associated with continuing to provide a successful and popular service across three sites. Recognising the necessity of ensuring that the club's sound financial management continues, and considering the challenges ahead, the board has agreed a fee structure for 2019/20, as noted below. This structure will support continued investment in Afty staff, and the quality of care delivered across the entire club during 2019-2020.

Fees (All Clubs)

Service	2019-20	2018-19
Annual Registration Fee	£36	£36
After School Clubs	£12.50	£12
Holiday/In-service Day	Full Day - £26.50 Half Day - £16.50	Full Day - £26.50 Half Day - £16.50
Drop-in	£14	£13.50
Breakfast Club	£4	£4
12-3 Club	N/A	£14
Late Fees	£25 to 6:15pm £35 to 6:15pm – 6:30pm	£25 to 6:15pm £35 to 6:15pm – 6:30pm

Reserves Policy

The trustees aim to hold the equivalent of at least three months running costs within general reserves in case the charity should find itself subject to a significant drop in income. The charity also holds in reserve amounts to cover contingency costs should the After School Club be forced to relocate to new premises. The directors are satisfied with the level of reserves at 30 June 2019.

The Directors has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

Structure, governance and management **Governing document**

Hyndland After School Club is a charitable company, limited by guarantee, incorporated on 5 November 2001. The company was established under a Memorandum of Association, which establishes the objects and powers of the 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.

The Directors who served during the year and up to the date of signature of the financial statements were:

Gordon McCrae

Fiona Campbell

Katherine St John

Alison McIntyre

Michael Walker

(Resigned 28 May 2019)

Lisa Keany

(Resigned 23 October 2018)

Yvonne Blair

Amanda Spicer

(Appointed 25 September 2019)

Appointment of Directors

Members wishing to become directors must be recommended by the Board or proposed by a fellow member of the charity. The member then stands for election at a general meeting.

Organisational structure

Hyndland After School Club is led by the Board of Directors who are responsible for good governance and act in the best interests of the organisation. Responsibility for the day-to-day management of the operations of the Afters are delegated to the General Manager who works with the board in all respects. The General Manager is supported by Managers and Assistant Managers at each of Hyndland's 3 Clubs, Hyndland After School Club, Notre Dame Kids Club and Thornwood After School Club.

Directors' induction and training

All Directors are welcomed into the organisation and supported by their fellow Directors in their induction and training. The Board continually review training and development needs to ensure that they are able to fulfil their duties.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

Statement of Directors' responsibilities

The directors, who are also the trustees for the purpose of charity law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Directors 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 charity will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

A resolution proposing that Alexander Sloan, Accountants and Business Advisers, be reappointed as auditors of the charitable company will be put to the Annual General Meeting.

Disclosure of information to auditor

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

The Directors' report was approved by the Board of Directors.



Gordon McCrae

Director

Dated: 23 October 2019

HYNDLAND AFTER SCHOOL CLUB

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND TRUSTEES OF HYNDLAND AFTER SCHOOL CLUB

Opinion

We have audited the financial statements of Hyndland After School Club (the 'charity') for the year ended 30 June 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2019 and of its incoming resources and application of resources, 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 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HYNDLAND AFTER SCHOOL CLUB

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF HYNDLAND AFTER SCHOOL CLUB

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Directors' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the statement of Directors' responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

HYNDLAND AFTER SCHOOL CLUB

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF HYNDLAND AFTER SCHOOL CLUB

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charity's Trustees, as a body, in accordance with 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 members and 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, the charitable company's members as a body, and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A. Devine

Allison Devine (Senior Statutory Auditor)
for and on behalf of Alexander Sloan

23/10/2019

Alexander Sloan Accountants and Business Advisers
Statutory Auditor

180 St Vincent Street
Glasgow
G2 5SG

HYNDLAND AFTER SCHOOL CLUB

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2019

		Unrestricted funds 2019 £	Total 2018 £
	Notes		
<u>Income from:</u>			
Income from charitable activities	3	522,195	498,148
Other trading activities	4	-	31
Total income		<u>522,195</u>	<u>498,179</u>
<u>Expenditure on:</u>			
Cost of charitable activities	5	<u>495,653</u>	<u>462,336</u>
Net income for the year/ Net movement in funds		26,542	35,843
Fund balances at 1 July 2018		<u>170,705</u>	<u>134,862</u>
Fund balances at 30 June 2019		<u><u>197,247</u></u>	<u><u>170,705</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. All income and expenditure is unrestricted in both the current and prior year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

HYNDLAND AFTER SCHOOL CLUB

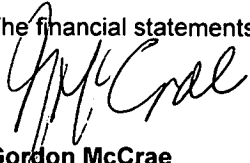
BALANCE SHEET

AS AT 30 JUNE 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	11		4,033		4,679
Current assets					
Debtors	13	16,126		9,020	
Cash at bank and in hand		247,548		220,940	
		<u>263,674</u>		<u>229,960</u>	
Creditors: amounts falling due within one year	14	<u>(70,460)</u>		<u>(63,934)</u>	
Net current assets			193,214		166,026
Total assets less current liabilities			<u>197,247</u>		<u>170,705</u>
Represented by:					
Unrestricted funds - general			197,247		170,705
			<u>197,247</u>		<u>170,705</u>

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

The financial statements were approved by the Directors on 23 October 2019


Gordon McCrae
Director

Company Registration No. SC224963

The notes on pages 14 to 21 form an integral part of these financial statements.

HYNDLAND AFTER SCHOOL CLUB

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from operations	19		27,306		26,514
Investing activities					
Purchase of tangible fixed assets		(698)		-	
Net cash used in investing activities			(698)		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			26,608		26,514
Cash and cash equivalents at beginning of year			220,940		194,426
Cash and cash equivalents at end of year			247,548		220,940

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

1 Accounting policies

Charity information

Hyndland After School Club is a charitable company limited by guarantee and incorporated in Scotland. The registered office address and principal place of business is 44 Fortrose Street, Glasgow, G11 5LP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Funds are classified as unrestricted funds, and are defined as follows.

Unrestricted funds are expendable at the discretion of the Directors in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Directors for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Directors' discretion to apply the fund.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2019

1 Accounting policies

(Continued)

Other trading activities

Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events and is recognised when the charity has entitlement to the funds, it is probable that these will be received and the amounts can be measured reliably.

1.5 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 settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Raising Funds

Expenditure on raising funds includes all expenditure incurred by a charity to raise funds for its charitable purposes. It includes the costs of all fundraising activities and events together with those costs incurred in seeking donations, grants and legacies and investment management costs.

Expenditure on Charitable Activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Tangible fixed assets

Hyndland After School Club rents the premises at Fortrose Street from Glasgow City Council, the agreement for which operates on a month to month basis, therefore any costs relating to renovation and refurbishment of this premises incurred by the charity are expended through the Statement of Financial Activities in the year they are incurred.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

IT Equipment	25% Reducing Balance
Fixtures, fittings and equipment	25% Reducing Balance

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2019

1 Accounting policies (Continued)

1.7 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

1.14 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Deferred income represents income received for services not yet provided. Income is released upon provision of the services.

1.15 Activity Based Reporting

The Trustees are of the opinion that the activities of the charity are inter-linked, falling under the single category of childcare for reporting purposes. Therefore no further analysis of income and expenditure is provided within these financial statements.

2 Critical accounting estimates and judgements

In preparing the financial statements, the Directors are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2019

3 Income from charitable activities

	2019 £	2018 £
Childcare fees	520,681	498,148
Training grant GCC	1,214	-
Other income	300	-
	<u>522,195</u>	<u>498,148</u>

4 Other trading activities

	2019 £	2018 £
Fundraising events	-	31
	<u>-</u>	<u>31</u>

5 Cost of charitable activities

	2019 £	2018 £
Staff costs	385,777	361,271
Depreciation and impairment	1,344	1,558
Project and activities costs	35,524	34,180
Premises costs	22,897	19,314
Running costs	31,638	24,490
Legal and professional	-	228
Accountancy costs	12,226	10,872
Interest and finance charges	1,105	774
Bad and doubtful debts	684	4,710
Governance costs	4,458	4,939
	<u>495,653</u>	<u>462,336</u>

Costs of charitable activities during the year comprises of direct costs of £447,331 (2018 - £421,807) and support costs of £48,322 (2018 - £40,529).

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

6 Directors

No director nor any persons connected to them received emoluments or any reimbursement of any expenses during the year.

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditor:	2019	2018
	£	£
Audit of the annual accounts	4,458	4,140
	<u> </u>	<u> </u>
Non-audit services		
Payroll fees	3,054	2,460
	<u> </u>	<u> </u>

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Full-time	7	6
Part-time	30	30
	<u> </u>	<u> </u>
	37	36
	<u> </u>	<u> </u>

Employment costs

	2019	2018
	£	£
Wages and salaries	372,782	348,237
Social security costs	7,458	10,860
Other pension costs	5,537	2,174
	<u> </u>	<u> </u>
	385,777	361,271
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was £60,000 or more.

9 Net income/(expenditure) for the year

	2019	2018
	£	£
Operating for the year is stated after charging:		
Depreciation of owned tangible fixed assets	1,344	1,558
Operating lease charges	910	455
	<u> </u>	<u> </u>

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2019

10 Pension costs

The charity operates a defined contribution pension scheme (NEST) in respect of eligible employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and amounted to £5,537 (2018 - £2,174).

11 Tangible fixed assets

	IT Equipment	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 July 2018	12,853	9,382	22,235
Additions	698	-	698
At 30 June 2019	13,551	9,382	22,933
Depreciation and impairment			
At 1 July 2018	11,565	5,991	17,556
Depreciation charged in the year	496	848	1,344
At 30 June 2019	12,061	6,839	18,900
Carrying amount			
At 30 June 2019	1,490	2,543	4,033
At 30 June 2018	1,288	3,391	4,679

12 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	261,197	229,960
Carrying amount of financial liabilities		
Measured at amortised cost	68,342	63,934

Financial assets measured at amortised cost include cash at bank, trade debtors, other debtors and accrued income.

Financial liabilities measured at amortised cost include trade creditors, other creditors and accruals.

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

13 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Trade debtors	13,449	5,251
Other debtors	200	200
Prepayments and accrued income	2,477	3,569
	<u>16,126</u>	<u>9,020</u>

14 Creditors: amounts falling due within one year

	2019	2018
	£	£
Other taxation and social security	3,549	2,816
Trade creditors	1,503	2,752
Accruals and deferred income	65,408	58,366
	<u>70,460</u>	<u>63,934</u>

Accruals and Deferred income includes £14,293 of fee income received before the year end which has been paid in advance by families for use of the Clubs and activities after 30th June 2019. These are anticipated to be recognised in full in 2019/20.

15 Analysis of net assets between funds

	Unrestricted	Total	
	2019	2019	2018
	£	£	£
Fund balances at 30 June 2019 are represented by:			
Tangible assets	4,033	4,033	4,679
Current assets/(liabilities)	193,214	193,214	166,026
	<u>197,247</u>	<u>197,247</u>	<u>170,705</u>

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019	2018
	£	£
Within one year	910	910
Between two and five years	435	1,365
	<u>1,345</u>	<u>2,275</u>

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2019

16 Operating lease commitments

(Continued)

During this financial reporting year Glasgow City Council refurbished our Hyndland After School Club building (as detailed in our Directors' Report). The financial statements do not reflect the value of these works, which were borne by Glasgow City Council as owner and lessor of the property. We are indebted to the Council for providing our enhanced environment.

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	52,088	49,770

Key Management Personnel

Hyndland After School Club consider the Board and the General Manager as key management personnel with regard to directing, controlling and running the charity's daily activities.

The Directors are defined as related parties of the charity. In the financial year 2018/19, childcare fees of £14,577 (2018: £19,193) were payable by the Directors. No fees were outstanding at the year end (2018: £122). Childcare fees payable by Directors are billed on normal commercial terms.

During the year, the Charity paid Ian Andsell £2,210 (2018: £2,433) for computer maintenance. Ian Andsell is the husband of the company secretary, Fiona Andsell, and the payments were made at arm's length.

18 Ethical matters

In common with many other charities of our size and nature, we use our auditors to assist with the preparation of the Statutory Financial Statements.

19 Cash generated from operations

	2019 £	2018 £
Surplus for the year	26,542	35,843
Adjustments for:		
Depreciation and impairment of tangible fixed assets	1,344	1,558
Movements in working capital:		
(Increase) in debtors	(7,106)	(4,258)
Increase/(decrease) in creditors	6,526	(6,629)
Cash generated from operations	27,306	26,514