



Alexander Sloan
Accountants and Business Advisers

Company Registration No. SC224963 (Scotland)
(a company limited by guarantee)

HYNDLAND AFTER SCHOOL CLUB
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

Charity Registration No. SC032486 (Scotland)



HYNDLAND AFTER SCHOOL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Fiona Campbell Katherine St John Alison McIntyre Yvonne Blair Dr Vaibhav Gadre Julia Conduruta	(Appointed 5 July 2021)
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 2021

The Directors present their report and financial statements for the year ended 30 June 2021.

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 11.

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 2019).

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.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

The main objectives in the year ended 30 June 2021 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.

Achievements and performance

The Covid-19 pandemic continued to impact on our services throughout 2020-2021.

From Summer 2020 when we were unable to open and run our summer holiday club (the first time since 1993), right up to June 2021 we were still making allowances and adjustments. We spent weeks waiting for our sector's updates which did always come last, and often with little time to prepare for the next session or holiday.

The four Managers were taken off furlough early to plan and prepare for the new term while the rest of the staff stayed on until the end of July. The management Board were in full agreement of the 20% top up of the wages for all the staff during this time.

Regarding fees, we stopped charging parents from the end of March although many parents continued to pay which meant credits were saved for the new term.

The school plan for August 2020 was a blended learning system which saw children attend school for 2 days per week. Much thought and administration went into producing our after school 'Covid' register which, in the end, was not required as the children returned to daily attendance. However, numbers were still restricted as we were asked to (as near as possible) follow the school's lead as far as keeping the year groups separate. At Hyndland we reopened with groups separated into four areas. Despite restricted numbers we did manage to get most of our P1's in – the non-siblings taking Fridays and Mondays mostly.

At Thornwood and Notre Dame where space and staff restricted the number of groups, the children were kept in two groups and followed all the distancing measures in doors and at snack times.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

During the October week we were only able to open to keyworker children. Around this time, we were coming to terms with Track and Trace and the accompanying paperwork. Fortunately for us, although prepared, we had only one case of covid-19 during the run up to Christmas. Paddy Morrison (assistant Manager Hyndland at the time) reported this at our AGM in January:

'All the time we were open from August until December, only one member of staff became ill with Covid-19, and 0 children. Thankfully, the member of staff made a full recovery. Considering there have been a total of one hundred children and staff using Afty daily, as well as interaction with dozens of parents and carers each day, I think that goes to show that the adaptations and measures we have implemented have worked. Along with the school's excellent records, I think whole school community can take pride in how we have conducted ourselves and managed to limit the spread of this illness whilst still trying to provide the best service we possibly can.'

Also, around October we put out a survey to get feedback from parents regarding how well we were doing: **Coronavirus – Quality of Care & Support at your 'Afty.'** The replies were all incredibly supportive for all the clubs. Please see below for quotes:

'Caroline and Paddy the senior management team (at Hyndland) have been outstanding, in their care and knowledge of my son. Alex's is a superstar and as I say my son adores him. He knows my son so well and has really helped him with his emotional, social and communication skills. He is calm and patient and always put a smile on my son's face, he always talks about Alex's and what they do at Afty.'

'The Club has fostered respectful and warm relationships within groups and Alistair speaks with real affection about Mark, his group leader, and Arlene. High quality care in a safe environment. We are so pleased the club is available!'

'We think you are doing a fantastic job in the most difficult of circumstances. I love the fact that our daughter gets more time outside, I love the 'banter' she has with afty staff, and I am confident that she holds them in great respect (which they more than earn!).'

'Staff are wonderful they are a great team of professionals who engage incredibly well with the kids. John is a brilliant manager.'

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

During the second lockdown early in the year we were able to accommodate the keyworker children again at Hyndland. At Notre Dame the Club stayed open Monday to Wednesday for keyworker children as no demand for the end of the week. Thornwood remained closed.

By the 15th of March, all the children were back, and the clubs were running as before Christmas. Just a short run up to the Spring Holiday when we were able to open to non-keyworker children although the places had to be limited.

The 2020-2021 financial year will see the biggest impact of Covid-19. No income in the summer of 2020, reduced income in the first half of the year to Christmas due to parent's credits, restrictions in numbers and reduced demand. We did not have summer costs but because of the groups, and having them spread out, we did need more staff than we would have if all had been in the one place. Then, with further lock down in January and February and only taking keyworker children over that time again income was reduced. Before the first lock down the fees for 2020-2021 had been agreed and perhaps timely, as the rise in the after-school fee to £13 per session would help with the income in the coming year.

Management Board

At the AGM in January 2021 – our first ever by zoom – the attendance was low as expected. We reported on our successful Care Inspections from the year before, that we achieved our accreditation for the Living Wage, that we had received £20K to cover costs of setting up to meet Covid-19 regulations and had donated money to the school Parent Council towards their fund for out-door shelters.

All the Managers reported on their services, and all jointly thanked everyone for their support including the Board and the Head Teachers and their staff. It was also noted how we all appreciated our parents and carers who had been patient and had accepted our restricted services – many of whom had sent kind messages of support for the teams.

Staffing & Training

As is normal for our organisation our turnover of staff remains quite high. However, we have a growing number of longer serving staff making up the core teams in each of our clubs. Over the last year (from July 2020) we have had ten staff leave and six new starts at Hyndland with a total staff of twenty-two. The Admin/ Finance Assistant went on Maternity leave in April '21 and a temporarily member of staff was taken on in her place (a Playworker at Notre Dame). At Notre Dame, three left and three joined the team - 13 altogether. Thornwood staff have remained the same at 3 with one member of staff leaving and one starting.

Before lockdown, the Board of Management agreed a 3% rise for all staff to take affect from July 2020. Also, a new rate was introduced for those staff with 3 years' service. Rates were rounded up which put most of our playwork staff on £9.50 per hour making the club eligible for accreditation for the Real Living Wage which was awarded to us later in the year. All the staff coped well and responded professionally to the demands made on them by the virus. All expressed thanks to the Board for their generosity re wage rise and topping up wages during furlough.

A wage review did take place earlier in the year for this year (July 2021) when it was decided, given the finances and current climate to delay any rise until we had our end of year accounts.

The assistant manager at Hyndland gained a BA in Childhood Practice and the assistant manager at Notre Dame hopes to complete this year. Currently we have 8 staff working their way through SVQ Level 3 Playwork and one staff member doing level 3 SVQ Children and Young people.

As the General manager has been working from home and shielding during the main months of the pandemic it has fallen to the assistant manager at Hyndland to assume the role of manager at Hyndland in GM's absence. For that reason, the assistant manager became Acting Manager (Hyndland) from Spring 2021.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Our Sister Services

Notre Dame was able to offer cover to keyworker children during the second lockdown although it only ran three days per week. Those who needed the service were very appreciative. The Kids Club also had a 'first' with the club offering a holiday service for the first time. This trial was successful and was repeated in the summer of '21.

The Thornwood service does not have the same demands as the other clubs so was able to shut down during the second lockdown. When open, the staff and manager Arlene dealt with the same restrictions, followed the same guidance, and coped with the pandemic the same as her 'bigger' sisters.

Attendance

Total children registered (Includes regular users, drop-ins, breakfast club and holidays): 406 (354), Hyndland: 225 (201), Notre Dame: 128 (113) and Thornwood: 45 (30). Last year in brackets.

Regular users:

- Hyndland regular users: 188 (180)
- Notre Dame regular users: 117 (90)
- Thornwood regular users: 27 (18)

Due to the pandemic, we have not restarted our taxi service to Thornwood.

Current average daily attendance

- Hyndland After School Club: 88 (92 average Mon to Thursday) (102 March 2020)
- Hyndland Breakfast Club: 17 (31 March 2020)
- Notre Dame: 58 (62 Monday to Thursday) (57 March 2020)
- Thornwood: 17 (17 March 2020 -midweek days average was twenty-four with taxi children)

Waiting List

We continue to operate waiting lists at Hyndland and Notre Dame. However, the lists are shorter as demand has fallen slightly. At Hyndland the mid-weekdays average is 17 (27 last year) with Tuesday and Wednesday being the highest at 22 currently waiting. Mondays are full now but no one waiting. Plenty of spaces available on a Friday as has always been the case.

Demand has remained high at Notre Dame with average waiting Monday to Thursday of twenty-three.

Holiday Club

Our first Holiday Club since October 2019 was a year later in October 2020. The average attendance at Hyndland was 35 – difficult to compare it to October 2019 when things were 'normal'. As mentioned above Notre Dame had their first ever holiday club in Spring 2021 with an average of twenty-four.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Building

After all the works conducted in 2019 to the Hyndland Aftly building, we had a rest from builders, joiners, and painters during 2020-21. We are now seeing the benefits of the new windows and the smart interior and exterior. An outdoor shelter has been built close to our building at Hyndland and we had the den area tidied up with smart new paintwork on the wall created by the children during the holidays. The garden was in full bloom this summer testament to all the hard work the school gardener put in in the run up to this year. The plum tree also continues to provide loads of fruit to give out and use for jam making.

Partnerships

We are so grateful for the tremendous support from the schools, Hyndland in particular, who agreed to us being able to use areas in the school, so we could accommodate the separate groups and keep them separate. As we had priority use of these areas it meant that school-led after school clubs could not operate. The school community including the head teacher, staff, janitor, and the parent council members have been very understanding and we continue to work together for the benefit of all the children attending Hyndland Primary.

At Notre Dame and Thornwood, the Head Teacher and all school staff have also been very supportive and accommodating.

Financial review

The 2020-2021 financial year will see the biggest impact of Covid-19. No income in the summer of 2020, reduced income in the first half of the year to Christmas due to restrictions in numbers and reduced demand. We did not have summer costs but because of the groups, and having them spread out, we did need more staff than we would have if all had been in the one place. Then, with further lock down in January and February and only taking keyworker children over that time again income was reduced. Before the first lock down the fees for 2020-2021 had been agreed and perhaps timely, as the rise in the after-school fee to £13 per session would help with the income in the coming year.

The charity reported a deficit for the year of £86,889 and has reserves available at the year end of £77,547.

Grants

Throughout the year, funding was claimed through the Government's Coronavirus Job Retention Scheme to cover staff costs to those furloughed during the year as a result of the Coronavirus pandemic.

In October 2020 we were awarded £43,330 by the Government from their Transitional Support Fund which was delivered using the COVID-19 Temporary Framework Umbrella Scheme for the UK, which allowed for aid to be provided to remedy a serious disturbance in the economy. This helped cover the costs regarding the Covid-19 guidelines for our sector – meeting the cleaning requirements, staffing and multiple resources for all the 'bubbles' or groups.

Plans for Future periods

The Board are currently reviewing the overall structure of the organisation as the General Manager retires in Spring 2022. This is an opportunity for a fresh look at all three clubs and to allow the Managers a chance to consider what is best for their services.

No plans have been made at the moment as we try to get back to a more normal delivery of our services while still operating under some uncertainty.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Reserves Policy & Risk Management

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 accounts for 2019-2020 saw us with a loss of £33k. Part of that would be attributed to club's commitment to meeting the costs of new toilets and joinery work – the rest due to the lack of income during the last three months of that financial year. Despite that we still started the year with reserves largely in place.

This year's accounts, 2020-2021, the challenge of Covid-19 has reduced reserves to £77,547.

However, moving forward it would seem we are over the worst and, as things return to more 'normal,' and we are able to expand our numbers again and get back to offering full holiday services the income will rise. Our latest budget to December 2022 sees us with a projected surplus despite running under capacity. Also, our Notre Dame Kids Club has bounced back and has expanded their numbers slightly with scope to possibly offer more places.

At the time of writing the Board of management are happy with the reserves in place and would anticipate having enough reserves available to cover e.g., another temporary lockdown or further reduction in numbers attending the clubs. Should the numbers drop, then as staff move on, they would not be replaced. However, the financial state of the Club will be monitored monthly and discussed at Board meetings regularly.

Risk management

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.

Going Concern

Going concern considerations – the Board of Directors consider all available information about the future at the date they approve the accounts. They consider the information from the budget and forecast for income, expenditure, and cash-flow.

It is the belief of the Board that the outcome of their considerations is a positive one. Despite COVID-19, the organisation's reserves are still reasonably healthy and with the progress and success of the vaccines, it is clear we will go into 2022 as a going concern and, into the foreseeable future.

At Hyndland we still have several children on our waiting list, and, are offering out places now as we can move on from the groups and have all the children mixing again. Notre Dame is almost full, also with a waiting list and Thornwood is already seeing families returning and new ones coming in as things get back to normal.

In conclusion we believe Hyndland After School Club to be a going concern.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

Thanks

We have many people to thank for their support and tolerance!

The three school communities and in particular the Head Teachers who had so much to deal with themselves but were kind enough to support our services in many ways. Especially at Hyndland when we were allowed us to spread out into the school to allow us to accommodate all our children.

Parents and carers for their patience and acceptance when we could not operate or provide our usual services. Many of which sent in emails with kind messages of appreciation and thanks. For our Board of Directors (all parents of children who attend our Clubs) and for our amazing staff including all our playworkers, admin/finance, bookkeeping, and managers.

The managers who have held everything together, coped with the ever changing 'face' of the Covid-19 impact on all our lives, the frustrations of waiting for guidance so we could plan and the coming to terms with the restrictions as they became a reality in our working environment. They did an amazing job of making it look like it was 'business as usual' for the children while behind the scenes the extra work involved in risk assessments, policies, rotas, cleaning, sourcing equipment and general coordination was conducted with their usual efficiency. They deserve our thanks and appreciation.

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

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:

Fiona Campbell
Katherine St John
Alison McIntyre
Yvonne Blair
Amanda Spicer
Dr Vaibhav Gadre
Deborah Porter
Julia Conduruta

(Resigned 31 August 2020)

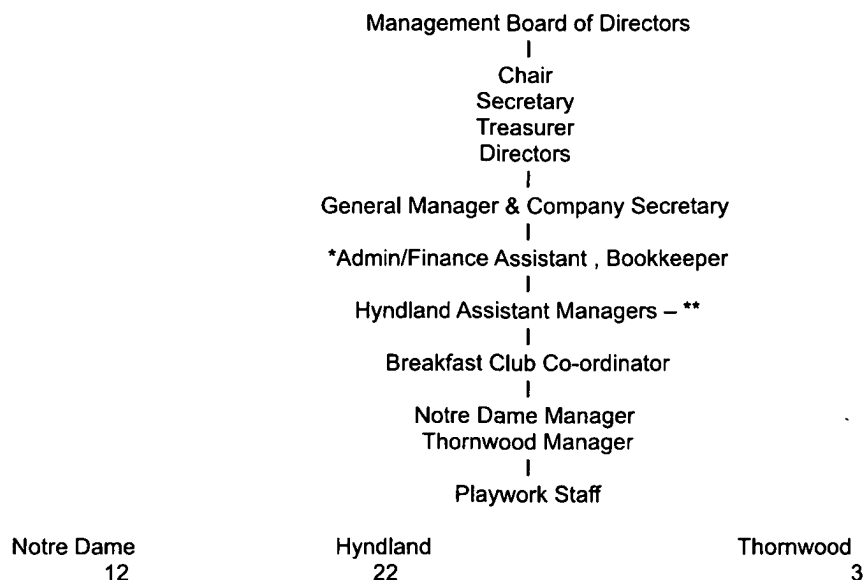
(Resigned 27 October 2020)

(Appointed 5 July 2021)

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



*Temporary Admin/Finance assistant maternity cover

**Acting Manager at Hyndland

HYNDLAND AFTER SCHOOL CLUB

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

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.

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.

Fiona Ansdell

Fiona Ansdell

Director

Dated: 16 November 2021

HYNDLAND AFTER SCHOOL CLUB

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2021

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.

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 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2021 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

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 included within 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HYNDLAND AFTER SCHOOL CLUB

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS AND TRUSTEES OF HYNDLAND AFTER SCHOOL CLUB

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Directors and other management, and from our wider knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, Charities SORP (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://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.

Allison Devine

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

16/11/2021
.....

**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 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	3	-	104,612	104,612	70,646
Income from charitable activities	4	343,652	-	343,652	401,315
Total income		<u>343,652</u>	<u>104,612</u>	<u>448,264</u>	<u>471,961</u>
<u>Expenditure on:</u>					
Cost of charitable activities	5	430,541	104,612	535,153	504,772
Net expenditure for the year/ Net movement in funds		<u>(86,889)</u>	<u>-</u>	<u>(86,889)</u>	<u>(32,811)</u>
Fund balances at 1 July 2020		<u>164,436</u>	<u>-</u>	<u>164,436</u>	<u>197,247</u>
Fund balances at 30 June 2021		<u><u>77,547</u></u>	<u><u>-</u></u>	<u><u>77,547</u></u>	<u><u>164,436</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.

The notes on pages 19 to 28 form an integral part of these financial statements.

HYNDLAND AFTER SCHOOL CLUB

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash absorbed by operations	19		(71,906)		(11,407)
Investing activities					
Purchase of tangible fixed assets		-		(1,407)	
Net cash used in investing activities			-		(1,407)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(71,906)		(12,814)
Cash and cash equivalents at beginning of year			234,734		247,548
Cash and cash equivalents at end of year			162,828		234,734

HYNDLAND AFTER SCHOOL CLUB

BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		3,214		4,286
Current assets					
Debtors	12	6,965		22,183	
Cash at bank and in hand		162,828		234,734	
		<u>169,793</u>		<u>256,917</u>	
Creditors: amounts falling due within one year	13	<u>(95,460)</u>		<u>(96,767)</u>	
Net current assets			74,333		160,150
Total assets less current liabilities			<u>77,547</u>		<u>164,436</u>
Represented by:					
Unrestricted funds - general			77,547		164,436
			<u>77,547</u>		<u>164,436</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 16 November 2021

AC McIntyre

Alison McIntyre
Director

Company Registration No. SC224963

The notes on pages 19 to 28 form an integral part of these financial statements.

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

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 2019). 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. Further details of this assessment are included on Page 7 of our Directors' Report.

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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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.

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

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).

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.

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

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

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.

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

1 Accounting policies

(Continued)

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.

One of our key assumptions relates to our ability to operate our childcare facilities and hence generate income, without further substantial periods of lock-down or disruption/restriction upon the number of children which we can accommodate within our clubs.

Our financial projections, which support our going concern assessment, are based on an estimated number of children attending each day together with the operation of our traditional holiday programmes.

3 Donations and legacies

	Restricted funds	Total
	2021 £	2020 £
Grants	104,612	70,646
Grants receivable for core activities		
UK Government Coronavirus Job Retention Scheme	61,637	70,646
Scottish Government Transitional Support Fund	42,975	-
	104,612	70,646

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2021

4 Income from charitable activities

	2021 £	2020 £
Childcare fees	342,221	400,639
Other income	1,431	676
	<u>343,652</u>	<u>401,315</u>

5 Cost of charitable activities

	2021 £	2020 £
Staff costs	435,570	393,827
Depreciation and impairment	1,072	1,154
Project and activities costs	22,445	30,546
Premises costs	15,807	13,880
Running costs	38,912	44,058
Accountancy costs	16,713	13,842
Interest and finance charges	1,078	1,112
Bad and doubtful debts	(1,112)	1,433
Governance costs	4,668	4,920
	<u>535,153</u>	<u>504,772</u>
Analysis by fund		
Unrestricted funds - general	430,541	434,126
Restricted funds	104,612	70,646
	<u>535,153</u>	<u>504,772</u>
For the year ended 30 June 2020		
Unrestricted funds - general	434,126	
Restricted funds	70,646	
	<u>504,772</u>	

Costs of charitable activities during the year comprises of direct costs of £497,107 (2020 - £460,601) and support costs of £38,046 (2020 - £44,171).

6 Directors

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

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the auditor:	2021	2020
	£	£
Audit of the annual accounts	4,668	4,680
	<u> </u>	<u> </u>
Non-audit services		
Payroll fees	6,492	4,560
	<u> </u>	<u> </u>

8 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 £7,975 (2020- £7,861).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Full-time	6	7
Part-time	33	30
	<u> </u>	<u> </u>
	39	37
	<u> </u>	<u> </u>

Employment costs

	2021	2020
	£	£
Wages and salaries	414,117	374,272
Social security costs	13,454	11,104
Other pension costs	7,999	8,451
	<u> </u>	<u> </u>
	435,570	393,827
	<u> </u>	<u> </u>

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

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

10 Net income/(expenditure) for the year

	2021	2020
	£	£
Operating for the year is stated after charging:		
Depreciation of owned tangible fixed assets	1,072	1,155
Operating lease charges	455	910
	<u>1,527</u>	<u>2,065</u>

11 Tangible fixed assets

	IT Equipment	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 July 2020	14,959	9,382	24,341
At 30 June 2021	14,959	9,382	24,341
Depreciation and impairment			
At 1 July 2020	12,580	7,475	20,055
Depreciation charged in the year	595	477	1,072
At 30 June 2021	13,175	7,952	21,127
Carrying amount			
At 30 June 2021	1,784	1,430	3,214
At 30 June 2020	2,379	1,907	4,286

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	3,853	23
Other debtors	200	19,395
Prepayments and accrued income	2,912	2,765
	<u>6,965</u>	<u>22,183</u>

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	3,530	2,820
Trade creditors	2,549	1,421
Accruals and deferred income	89,381	92,526
	<u>95,460</u>	<u>96,767</u>

Accruals and Deferred income includes £27,649 (2020: £51,153) 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 2021. These are anticipated to be recognised in full in 2021/22.

14 Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

Coronavirus Job Retention Scheme: The charity has accessed available grant funding from the Coronavirus Job Retention Fund Scheme. The grant income and associated salary costs are recorded through this fund.

Scottish Government Transitional Support Fund: The charity has accessed available grant funding from the Government Transitional Support Fund. This helped to cover the costs regarding Covid-19 restrictions cleaning requirements, staffing and multiple resources for the 'bubbles'. The grant income and associated costs are recorded through this fund.

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 July 2020	Income	Expenditure	Balance at 30 June 2021
	£	£	£	£	£	£
UK Government Coronavirus Job Retention Scheme	70,646	(70,646)	-	61,637	(61,637)	-
Scottish Government Transitional Support Fund	-	-	-	42,975	(42,975)	-
	<u>70,646</u>	<u>(70,646)</u>	<u>-</u>	<u>104,612</u>	<u>(104,612)</u>	<u>-</u>

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 June 2021 are represented by:						
Tangible assets	3,214	-	3,214	4,286	-	4,286
Current assets/ (liabilities)	74,333	-	74,333	160,150	-	160,150
	<u>77,547</u>	<u>-</u>	<u>77,547</u>	<u>164,436</u>	<u>-</u>	<u>164,436</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:

	2021 £	2020 £
Within one year	910	455
Between two and five years	<u>1,592</u>	<u>-</u>
	<u>2,502</u>	<u>455</u>

During the prior 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.

	2021 £	2020 £
Aggregate compensation	<u>88,422</u>	<u>54,294</u>

HYNDLAND AFTER SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

17 Related party transactions

(Continued)

Key Management Personnel

Hyndland After School Club consider the Board and the two General Managers 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 2020/21, childcare fees of £10,876 (2020: £11,992) were payable by the Directors. No fees were outstanding at the year end (2020: £0). Childcare fees payable by Directors are billed on normal commercial terms.

During the year, the Charity paid Ian Andsell £1,795 (2020: £1,800) 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

	2021 £	2020 £
Deficit for the year	(86,889)	(32,811)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	1,072	1,154
Movements in working capital:		
Decrease/(increase) in debtors	15,218	(6,057)
(Decrease)/increase in creditors	(1,307)	26,307
Cash absorbed by operations	(71,906)	(11,407)

20 Analysis of changes in net funds

The charity had no debt during the year.