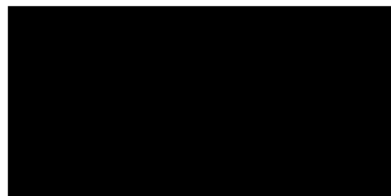


**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
DENNISTOUN AFTER SCHOOL CARE**



DENNISTOUN AFTER SCHOOL CARE
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

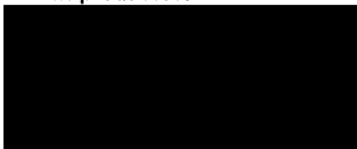
DENNISTOUN AFTER SCHOOL CARE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

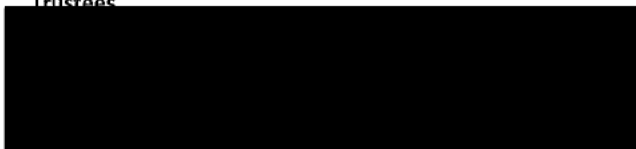
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC026532

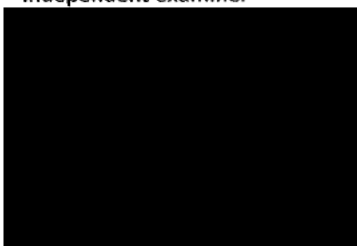
Principal address



Trustees



Independent examiner



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Appointment of trustees is governed by the Constitution of the Charity. The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

The member stands for election as a trustee at the Annual General Meeting.

Induction and training of new trustees

Members wishing to become trustees must be recommended by the management committee or proposed by a fellow member of the charity, in advance of the general meeting. The member then stands for election at a general meeting.

Related parties

The organisation is a stand-alone charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees continually review the major risks to which the charity is exposed, establishing appropriate systems and procedures to manage those risks where required.

The major risk to the future of the charity is sustainability, ensuring enough children use the service to cover the cost of running it.

DENNISTOUN AFTER SCHOOL CARE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects as set out in its constitution are as follows:

The advancement of the education and social welfare of children in the community of Dennistoun and its environs by the development of day care and recreational facilities for children, especially those children from families where both parents are in full-time employment, further/higher education or training during out of school hours and school holidays. The Association shall be non-party political, non-sectarian and non-racist.

Significant activities

The main aim of the charity is to provide after school and holiday care for children from three local schools to allow parents to return to employment, training and education.

The children take part in a variety of activities and outings throughout the year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year under review the charity has continued to provide recreational facilities for children aged five to twelve years.

FINANCIAL REVIEW

Reserves policy

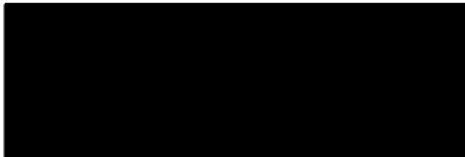
The trustees have examined the charity's requirements for reserves in light of the main risk to the organisation. In doing so they considered the reason why the company needs restricted and unrestricted funds, the level of these reserves required and the steps to be taken in order to establish and maintain reserves at the required level.

At present the accumulated unrestricted reserves are well in excess of the three months expenditure that the trustees regard as necessary.

Principal funding sources

The charity's principal source of income is the amounts received for the provision of children services.

Approved by order of the board of trustees on 28/03/2023 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DENNISTOUN AFTER SCHOOL CARE**

I report on the accounts for the year ended 30 September 2020 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

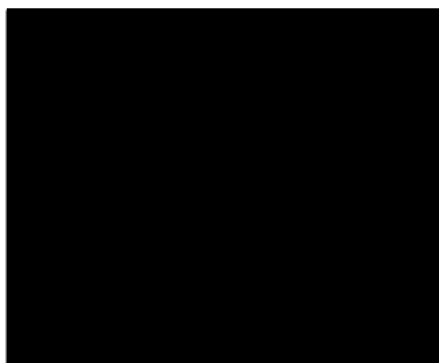
In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 19/04/2023

DENNISTOUN AFTER SCHOOL CARE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOMING RESOURCES			
Incoming resources from charitable activities			
After School Care		70,142	77,026
Other incoming resources		14,227	-
RESOURCES EXPENDED			
Charitable activities			
After School Care		74,918	84,519
NET INCOMING/(OUTGOING) RESOURCES		9,451	(7,493)
RECONCILIATION OF FUNDS			
Total funds brought forward		9,489	16,982
TOTAL FUNDS CARRIED FORWARD		18,940	9,489

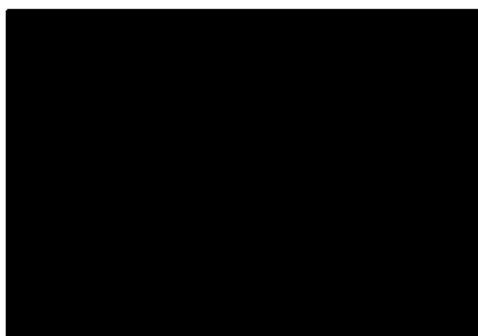
The notes form part of these financial statements

DENNISTOUN AFTER SCHOOL CARE

BALANCE SHEET
AT 30 SEPTEMBER 2020

		2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	4	652	767
CURRENT ASSETS			
Debtors	5	14,559	5,374
Cash at bank and in hand		5,891	5,045
		<u>20,450</u>	<u>10,419</u>
CREDITORS			
Amounts falling due within one year	6	(2,162)	(1,697)
NET CURRENT ASSETS		<u>18,288</u>	<u>8,722</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,940</u>	<u>9,489</u>
NET ASSETS		<u>18,940</u>	<u>9,489</u>
FUNDS	7		
Unrestricted funds		18,940	9,489
TOTAL FUNDS		<u>18,940</u>	<u>9,489</u>

The financial statements were approved by the Board of Trustees on 28/03/2023 and were signed on its behalf by:



The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 15% Reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

DENNISTOUN AFTER SCHOOL CARE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

3. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	57,968	64,723

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

	2020	2019
Management	1	1
Staff	5	4
	6	5

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

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 October 2019 and 30 September 2020	3,435	573	4,008
DEPRECIATION			
At 1 October 2019	2,668	573	3,241
Charge for year	115	-	115
At 30 September 2020	2,783	573	3,356
NET BOOK VALUE			
At 30 September 2020	652	-	652
At 30 September 2019	767	-	767

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	14,559	5,374

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	2,162	1,697

DENNISTOUN AFTER SCHOOL CARE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

7. MOVEMENT IN FUNDS

	At 1/10/19 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	9,489	9,451	18,940
TOTAL FUNDS	<u>9,489</u>	<u>9,451</u>	<u>18,940</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,369	(74,918)	9,451
TOTAL FUNDS	<u>84,369</u>	<u>(74,918)</u>	<u>9,451</u>

Comparatives for movement in funds

	At 1/10/18 £	Net movement in funds £	At 30/9/19 £
Unrestricted Funds			
General fund	16,982	(7,493)	9,489
TOTAL FUNDS	<u>16,982</u>	<u>(7,493)</u>	<u>9,489</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,026	(84,519)	(7,493)
TOTAL FUNDS	<u>77,026</u>	<u>(84,519)</u>	<u>(7,493)</u>

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

	At 1/10/18 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	16,982	1,958	18,940
TOTAL FUNDS	<u>16,982</u>	<u>1,958</u>	<u>18,940</u>

DENNISTOUN AFTER SCHOOL CARE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 SEPTEMBER 2020

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	161,395	(159,437)	1,958
TOTAL FUNDS	<u>161,395</u>	<u>(159,437)</u>	<u>1,958</u>

DENNISTOUN AFTER SCHOOL CARE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	2020 £	2019 £
INCOMING RESOURCES		
Incoming resources from charitable activities		
Childrens' ASC fees	67,142	77,026
Grants	3,000	-
	<u>70,142</u>	<u>77,026</u>
Other incoming resources		
Coronavirus JRS support	14,227	-
	<u>14,227</u>	<u>-</u>
Total incoming resources	<u>84,369</u>	<u>77,026</u>
RESOURCES EXPENDED		
Charitable activities		
Wages	34,901	42,126
Rent	7,560	7,560
Play materials and toys	1,453	984
Care commission/reg fees	17	17
School holiday program	-	2,500
Children's food and drink	1,092	1,804
Payroll fees	813	654
Children's outings	405	1,163
Depreciation of tangible fixed assets	115	135
	<u>46,356</u>	<u>56,943</u>
Support costs		
Management		
Wages	23,067	22,597
Information technology		
Photocopier hire	507	818
Insurance	310	310
Telephone	1,713	1,639
Sundries	530	712
	<u>3,060</u>	<u>3,479</u>
Legal and professional fees		
Accountancy and legal fees	2,435	1,500
	<u>2,435</u>	<u>1,500</u>
Total resources expended	<u>74,918</u>	<u>84,519</u>
Net income/(expenditure)	<u>9,451</u>	<u>(7,493)</u>

This page does not form part of the statutory financial statements