

EAST POLLOKSHIELDS MOBILE CRECHE SCIO

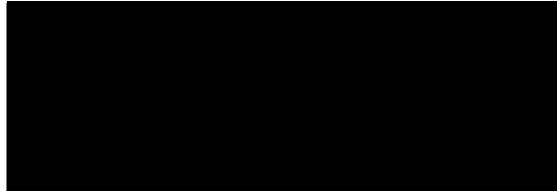
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st.MARCH 2022

CHARITY NUMBER: SC022461

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
Administrative & Reference Information

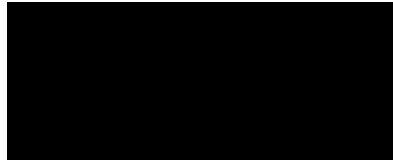
COMMITTEE



CHARITY NUMBER

SC022461

REGISTERED OFFICE



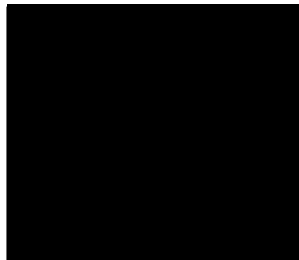
BANKERS

Bank Of Scotland
206 Albert Drive
Pollokshields
Glasgow
G41 1NX

REPORT AND ACCOUNTS

31st.March 2022

INDEPENDENT EXAMINER



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CHARITY NUMBER: SC022461

COMMITTEES' REPORT - 2022

The Committee of East Pollokshields Mobile Creche SCIO are pleased to present its Report and Accounts for the year ended 31st.March 2022.

LEGAL STRUCTURE

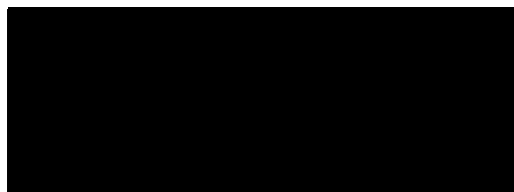
East Pollokshields Mobile Creche is a Charitable Organisation. It has charitable status under the Charities & Trustee Investment (Scotland) Act 2005. It was previously an unincorporated entity, however on 19th.March, 2014 it was registered as a Scottish Charitable Incorporated Organisation.

PRINCIPAL ACTIVITIES

The principal activities of the Charity are the operation of a community Creche for use by local groups and to facilitate a greater uptake and involvement by the local people in recreation, leisure time occupations and further education.

COMMITTEE MEMBERS

The individual(s) who held the office of director at any time during the year under review were as follows: -



The Committee has no beneficial interest in the project.

APPOINTMENT OF COMMITTEE MEMBERS

As set out in its constitution, members are appointed at the Annual General Meeting.

COMMITTEE MEMBERS' INDUCTION AND TRAINING

All members receive training on their role and responsibilities within the organisation.

ORGANISATIONAL STRUCTURE

The Board of Trustees administers the Charity. A project manager is appointed by the Directors to manage the day-to-day operations of the Charity with endorsement from the trustees.

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
CHARITY NUMBER: SC022461
DIRECTORS' REPORT - 2022 (cont.)

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RELATED PARTIES

East Pollokshields Mobile Creche is a stand-alone charity and has no relationship with third parties as at the balance sheet date.

RISK MANAGEMENT

The committee members have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

OBJECTIVES AND ACTIVITIES

The objectives of the charity have been set out in this report under the section entitled "Principal Activity".

ACHIEVEMENT AND PERFORMANCE

During the year under review the directors are of the opinion that the charity satisfied the objective of exercising its principal activity, especially when taking into consideration the impact of the Covid pandemic.

FINANCIAL REVIEW

The charity had a deficit for the year under review of £(18,923). The charity has total accumulated reserves of £13,946 as at the balance sheet date, consisting entirely of a General Reserve balance of £13,946.

The intention of the charity is to utilise its reserves for the purpose of continuing the provision of services in accordance with the Principal Activity, as stated above.

The main source of funding for the charity during the year under review was in the form of grants received from Glasgow City Council and HMRC'S Job Retention Scheme.

RESERVES POLICY

The intention of the charity is to have financial reserves available to meet the operating costs of the charity for at least a six-month period.

PLANS FOR FUTURE PERIODS

It is the aim of the charity to continue seeking grants from various private trusts in order to maintain the objective of satisfying its Principal Activity.

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
CHARITY NUMBER: SC022461
DIRECTORS' REPORT - 2022 (cont.)

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity's constitution and charity law requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end, and of its main incoming resources and resources expenses during the year.

In preparing those financial statements, the Committee is required to: -

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principals in the charity SORP;
- * make judgements and estimates that are reasonable and prudent;
- * state whether applicable accounting standards have been followed subject to any 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 company will continue in operation.

The Committee is responsible for keeping proper 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 terms of the Companies Act 2006, The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

APPROVAL

This report was approved by the Committee and signed on its behalf by

Member 20.9.2022 Date
(print name)

Member 20.9.2022 Date
(print name)

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
Independent Examiner's Report to the Committee - 2022

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I report on the accounts of the organisation for the year ended 31st.March 2022, which are set out on pages 1 to 12.

Respective responsibilities of directors and examiner

The organisation's Committee is 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. The organisation's directors 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the committee 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 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.

James McBride CA

James McBride CA
 Chartered Accountant, ICAS

T. Murphy & Company
 Chartered Accountants
 Cape House
 59 Admiral Street
 Glasgow
 G41 1HP

16th. September 2022

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CHARITY NUMBER: SC022461BALANCE SHEET - 31st.MARCH 2022

		<u>2022</u>		<u>2021</u>	
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	1 & 2		2,069		2,528
CURRENT ASSETS					
Debtors	3.	1,375		1,585	
Bank - Current A/c.		6,183		24,528	
Bank - Deposit A/c.		5,008		5,008	
Cash on Hand		25		0	
		<u>12,591</u>		<u>31,121</u>	
CREDITORS: Amounts falling due within one year	4.	<u>714</u>		<u>780</u>	
NET CURRENT ASSETS			<u>11,877</u>		<u>30,341</u>
TOTAL ASSETS LESS LIABILITIES			<u>13,946</u>		<u>32,869</u>
<u>REPRESENTED BY:-</u>					
General Fund	5 - 7.	<u>13,946</u>		<u>35,869</u>	
TOTAL FUNDS OF THE CHARITY			<u>13,946</u>		<u>35,869</u>

STATUTORY DECLARATIONS:

These financial statements were approved by the Committee and authorised for issue on 16th.September, 2022 and are signed on behalf of the board by:

P. Mahamud Member

20.9.2022 Print name

PARUSEN MAHAMUD Date

W. G. G. D. Member

20.9.2022 Print name

Wassim Gaba Date

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st MARCH 2022

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		Unrestricted Fund	Restricted Fund	2022 Total	2021 Total
	Notes	£	£	£	£
<u>Incoming Resources</u>					
Incoming Resources from Generated Funds					
a) Donations & Grants	8 & 12.	23,312	26,066	49,378	80,702
b) Charitable Activities	9.	620	0	620	-3,000
c) Investment Income	10.	0	0	0	2
c) Sundry Income	11.	0	0	0	50
Total Incoming Resources		<u>23,932</u>	<u>26,066</u>	<u>49,998</u>	<u>77,754</u>
<u>Resources Expended</u>					
Charitable Activities	13 - 14.	42,855	26,066	68,921	74,924
Total Resources Expended		<u>42,855</u>	<u>26,066</u>	<u>68,921</u>	<u>74,924</u>
Net Movement In Funds		-18,923	0	-18,923	2,830
<u>Reconciliation of Funds</u>					
Total Funds brought forward		32,869	0	32,869	30,039
Total Funds carried forward		<u>13,946</u>	<u>0</u>	<u>13,946</u>	<u>32,869</u>

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
NOTES TO THE ACCOUNTS - 31st MARCH 2022

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1. ACCOUNTING POLICIES

(a) ACCOUNTING CONVENTION

The financial statements are prepared under the historical cost convention, and in accordance with the Charities SORP: FRS102.

The financial statements have further been prepared in accordance with applicable UK Accounting Standards and the Charities Accounts (Scotland) regulations 2006.

The principal policies adopted in the preparation of the financial statements are set below.

The charity has taken advantage of the exemption conferred in Financial Reporting Standard number 1 from the requirement to produce a cashflow statement.

(b) INCOMING RESOURCES

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions that must be met before the charity has unconditional entitlement.

Income from activities generating funds is recognised when receivable.

(c) RESOURCES EXPENDED

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both those costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
NOTES TO THE ACCOUNTS - 31st.MARCH 2022 (cont.)

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1. ACCOUNTING POLICIES (cont.)

(d) VALUE ADDED TAX

Value Added Tax is not recoverable by the charity and therefore all income and costs are shown inclusive of VAT in the Statement of Financial Activities.

(e) ACTIVITY BASED REPORTING

The members are of the opinion that the charity has only one activity. Consequently, no split of income or expenditure by activity has been given in the notes to these accounts.

(f) DEPRECIATION

Depreciation on fixed assets is provided at rates estimated to write-off the cost or revalued amounts, less estimated residual value, of each asset over its expected useful life as follows: -

Computer Equipment	- 25% Written Down Value
Toys & Equipment	- 25% Written Down Value
Motor Vehicles	- 25% Written Down Value

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
NOTES TO THE ACCOUNTS - 31st.MARCH 2022 (cont.)

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2. TANGIBLE FIXED ASSETS

	Computer Equipment	Toys & Equipment	Motor Vehicles	Total
<u>At cost: -</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
As at 1st.April 2021	375	388	3,602	4,365
Additions	0	0	0	0
As at 31st.March 2022	375	388	3,602	4,365
<u>Accummulated Depreciation: -</u>				
As at 1st.April 2021	108	153	1,576	1,837
Additions	27	38	394	459
As at 31st.March 2022	135	191	1,970	2,296
<u>Net Book Value: -</u>				
As at 31st.March 2022	240	197	1,632	2,069
As at 31st.March 2021	267	235	2,026	2,528

3. DEBTORS

	31st.Mar. 2022	31st.Mar. 2021
	<u>£</u>	<u>£</u>
Grant Debtors	961	0
Trade Debtors	0	341
GCVS Payroll A/c.	414	1,244
	<u>1,375</u>	<u>1,585</u>

4. CREDITORS: Amounts falling due within one year

	31st.Mar. 2022	31st.Mar. 2021
	<u>£</u>	<u>£</u>
Creditors	0	0
Accrued Charges	714	780
	<u>714</u>	<u>780</u>

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
NOTES TO THE ACCOUNTS - 31st.MARCH 2022 (cont.)

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5. UNRESTRICTED FUND

	1st.April 2021	Incoming	Outgoing	Inter-fund transfers	31st.Mar. 2022
	£	£	£	£	£
General Fund	32,869	23,932	-42,855	0	13,946

Purpose of Unrestricted Funds

The general fund represents the unrestricted funds which the company is free to use in accordance with its charitable objectives.

6. RESTRICTED FUND

	1st.April 2021	Incoming	Outgoing	Inter-fund transfers	31st.Mar. 2022
	£	£	£	£	£
General Fund	0	26,066	-26,066	0	0

Purpose of Restricted Funds

During the year under review the charity received funding of £26,066 from Glasgow City Council that was provided specifically to fund Salary and Pension costs.

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Fund	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fixed Assets	2,069	0	2,069	2,528
Current Assets	12,591	0	12,591	31,121
Current Liabilities	-714	0	-714	-780
	13,946	0	13,946	32,869

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
NOTES TO THE ACCOUNTS - 31st.MARCH 2022 (cont.)

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8. DONATIONS & GRANTS	31st.Mar. 2022 £	31st.Mar. 2021 £
Glasgow City Council - Project 487/20	26,066 (R)	14,079 (R)
Glasgow City Council - Project 643/90	0 (R)	15,270 (R)
Job Retention Scheme - Salaries funding	23,312	27,853
The Robertson Trust	0	14,000
Charities Aid Foundation	0	5,000
Hugh Fraser Foundation	0	2,500
Southside Housing Association	0	2,000
	<u>49,378</u>	<u>80,702</u>
9. CHARITABLE ACTIVITY	31st.Mar. 2022 £	31st.Mar. 2021 £
Earned Creche Income	<u>620</u>	<u>-3,000</u>
10. INVESTMENT INCOME	31st.Mar. 2022 £	31st.Mar. 2021 £
Bank Interest received	<u>0</u>	<u>2</u>
11. Sundry INCOME	31st.Mar. 2022 £	31st.Mar. 2021 £
Other Income	<u>0</u>	<u>50</u>

12. GLASGOW CITY COUNCIL FUNDING

During the year to 31st.March 2022 the charity received funding from GCC as follows:

Project 487/20 - £26,066 (Transitional Support Fund)

This grant was used to fund salary costs, including pensions and payroll administration, all of which totalled £58,079 in the year. No assets, furniture or fittings were purchased from the funding provided by GCC under this project.

EAST POLLOKSHIELDS MOBILE CRECHE SCIO
NOTES TO THE ACCOUNTS - 31st MARCH 2022 (cont.)

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13. COSTS CHARITABLE ACTIVITIES	31st.Mar. 2022 <u>£</u>	31st.Mar. 2021 <u>£</u>
Employee costs (see Note 14)	58,079	60,224
Property expenses	6,520	6,226
Administration expenses	2,185	5,970
Depreciation	459	844
Other expenses	<u>1,678</u>	<u>1,660</u>
	<u><u>68,921</u></u>	<u><u>74,924</u></u>

14. STAFF COSTS	31st.Mar. 2022 <u>£</u>	31st.Mar. 2021 <u>£</u>
Gross Salaries	54,119	57,080
Staff Pensions	2,985	2,235
Payroll Fees	<u>975</u>	<u>909</u>
	<u><u>58,079</u></u>	<u><u>60,224</u></u>

a) In accordance with the reporting requirement contained within charity law it is hereby formally confirmed that no member of staff was remunerated at a level in excess of £60,000 per annum.

b) No salaries or wages have been paid to the Committee during the year.

c) Expenses amounting to £nil were reimbursed to the Committee during the year.
