

**SUNNY-SID3 UP**  
**CHARITY REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31<sup>ST</sup> MARCH 2022**

**CHARITY NUMBER:- SC042516**

**SUNNY-SID3 UP**

**TRUSTEES**



**CHARITY NUMBER**

SC042516

**CONTACT ADDRESS**

41 Miller Street  
Flat 1/3  
Clydebank  
Glasgow  
G81 1UR


**BANKERS**

TSB  
P.O. Box 1000  
Andover  
BX1 1LT

**REPORT AND ACCOUNTS**

31<sup>st</sup> March 2022

**INDEPENDENT EXAMINER**

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

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**SUNNY-SID3 UP**  
**CHARITY NUMBER – SC042516**  
**TRUSTEES' REPORT - 2022**

The Trustees of Sunny-Sid3 Up are pleased to present its Report and Accounts for the year ended 31<sup>st</sup> March 2022.

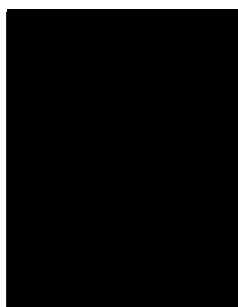
**PRINCIPAL ACTIVITY**

The objectives of the organisation shall be:

- a. To relieve poverty and improve the living conditions and education of those in need overseas and in Scotland; and
- b. To save lives in places affected by disaster.

**TRUSTEES**

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



**APPOINTMENT OF TRUSTEES**

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

**TRUSTEE INDUCTION AND TRAINING**

All Trustees 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 Trustees to manage the day-to-day operations of the Charity with endorsement from the Trustees.

**RELATED PARTIES**

Sunny-Sid3 Up is a stand alone charity and has no relationship with third parties as at the balance sheet date.

**SUNNY-SID3 UP**

**CHARITY NUMBER – SC042516**

**TRUSTEES' REPORT – 2022 (CONTD...)**

**RISK MANAGEMENT**

The charity's Trustees 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 Trustees are of the opinion that the charity satisfied the objective of exercising its principal activity.

**FINANCIAL REVIEW**

The charity had a deficit for the year under review of £27,107. The charity has total accumulated reserves of £34,639 as at the balance sheet date, consisting entirely of a General Reserve surplus of £34,639.

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 voluntary donations from individuals and the public together with generated income for the operation of a Charity Shop.

**PLANS FOR FUTURE PERIODS**

It is the aim of the charity to continue seeking donations from the public in order to maintain the objective of satisfying its Principal Activity.

**STATEMENTS OF TRUSTEES' RESPONSIBILITIES**

Charity law requires the Trustees 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 expended during the year.

**SUNNY-SID3 UP**  
**CHARITY NUMBER – SC042516**  
**TRUSTEES' REPORT – 2022 (CONTD...)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES (CONTD...)**

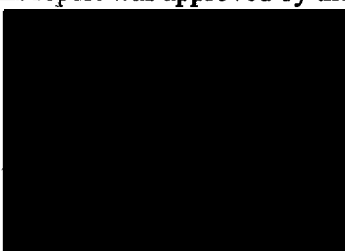
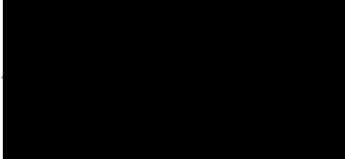
In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 Trustees are 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 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 Trustees on 10<sup>th</sup> November, 2022 and signed on its behalf.

	..... Trustee ..... 14.11.22 .....	..... Date .....
	..... Trustee ..... 14/11/22 .....	..... Date .....

**SUNNY-SID3 UP****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the organisation for the year ended 31<sup>st</sup> March 2022 which are set out on pages 1 to 11.

**Respective responsibilities of Trustees and Examiner**

The organisation'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. The organisation'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 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.

  
Chartered Accountant, ICAS

T MURPHY & COMPANY  
CHARTERED ACCOUNTANTS  
CAPE HOUSE  
59 ADMIRAL STREET  
GLASGOW  
G41 1HP

10<sup>th</sup> November, 2022

**SUNNY-SID3 UP**  
**CHARITY NUMBER – SC042516**  
**BALANCE SHEET – 31<sup>ST</sup> MARCH 2022**

	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
		<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>	<b>6</b>	<b>3,797</b>	<b>5,063</b>
<b>CURRENT ASSETS</b>			
Cash at Bank & In Hand		<u>31,922</u>	<u>57,703</u>
<b>CREDITORS: Amounts falling due within one year.</b>	<b>7</b>	<b><u>1,080</u></b>	<b><u>1,020</u></b>
<b>NET CURRENT ASSETS</b>		<b><u>30,842</u></b>	<b><u>56,683</u></b>
<b>TOTAL NET ASSETS</b>		<b><u>34,639</u></b>	<b><u>61,746</u></b>
<b>THE FUNDS OF THE CHARITY:</b>			
Unrestricted Funds	<b>2</b>	<b><u>34,639</u></b>	<b><u>61,746</u></b>
<b>TOTAL CHARITY FUNDS</b>		<b><u>34,639</u></b>	<b><u>61,746</u></b>



... Trustee

14.11.22 ..... Trustee

... Date

14/11/22 ..... Date

**SUNNY-SID3 UP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b><u>Income and endowments from:-</u></b>					
Donations and legacies					
a) Grants		7,000	-	7,000	7,500
b) Donations	3	2,139	-	2,139	15,061
Charitable activities		-	-	-	-
Other trading activities	3	17,599	-	17,599	5,845
Investments	4	-	-	-	1
Other Income		-	-	-	-
<b>Total</b>		<b><u>26,738</u></b>	<b><u>-</u></b>	<b><u>26,738</u></b>	<b><u>28,407</u></b>
<b><u>Expenditure on:-</u></b>					
Raising funds		-	-	-	-
Charitable activities	5	53,845	-	53,845	87,726
Other expenditure		-	-	-	-
<b>Total</b>		<b><u>53,845</u></b>	<b><u>-</u></b>	<b><u>53,845</u></b>	<b><u>87,726</u></b>
<b>Net income/(expenditure)</b>		<b>( 27,107)</b>	<b>-</b>	<b>(27,107)</b>	<b>(59,319)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Gains/(losses) on investment assets		-	-	-	-
<b>Net movement In Funds</b>		<b>( 27,107)</b>	<b>-</b>	<b>(27,107)</b>	<b>(59,319)</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		<u>61,746</u>	<u>-</u>	<u>61,746</u>	<u>121,065</u>
Total funds carried forward		<u>34,639</u>	<u>-</u>	<u>34,639</u>	<u>61,746</u>



**SUNNY-SID3 UP****NOTES TO THE ACCOUNTS – 31<sup>ST</sup> MARCH 2022****1 ACCOUNTING POLICIES****(a) ACCOUNTING CONVENTION**

The financial statements are prepared under the historical cost convention and in accordance with generally accepted fundamental accounting concepts.

The financial statements have also been prepared in accordance with The Statement of Recommended Practice – Accounting and Reporting by Charities SORP 2015 (FRSSE) issued in January 2015, applicable UK Accounting Standards and The Charities Accounts (Scotland) Regulations 2006.

The Charity has taken advantage of the exemption conferred in the SORP 2015 (FRSSE) from the requirement to produce a cashflow statement.

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

**(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 the 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.

**(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.

**SUNNY-SID3 UP****NOTES TO THE ACCOUNTS - 31<sup>ST</sup> MARCH 2022 (CONT'D)****1 ACCOUNTING POLICIES (cont'd)****(e) ACTIVITY BASED REPORTING**

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

**(f) TANGIBLE FIXED ASSETS AND DEPRECIATION**

Fixed assets are stated at cost less accumulated depreciation.

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

Shop Equipment	- 25%	Written Down Value
Furniture & Fixtures	- 25%	Written Down Value
Van	- 25%	Written Down Value

**2 UNRESTRICTED FUND**

	1 <sup>st</sup> April 2021	Incoming	Outgoing	31 <sup>st</sup> March 2022
	£	£	£	£
General Fund	61,746	26,738	(53,845)	34,639

**Purpose of Unrestricted Funds**

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

**3 INCOME**

	<u>2022</u>	<u>2021</u>
	£	£
Andy Murray Live	-	13,578
Voluntary Public Donations	2,139	1,483
Other Trading Activities – Shop Sales	17,599	5,845
Covid 19 Grant	7,000	7,500
	<u>26,738</u>	<u>28,406</u>

**4 INVESTMENT INCOME**

	<u>2022</u>	<u>2021</u>
	£	£
Interest Received	<u>1</u>	<u>1</u>

**5 CHARITABLE ACTIVITIES**

	<u>2022</u>	<u>2021</u>
	£	£
Resources Expended	<u>53,845</u>	<u>87,726</u>

**SUNNY-SID3 UP****NOTES TO THE ACCOUNTS - 31<sup>ST</sup> MARCH 2022 (CONT'D)****6 TANGIBLE FIXED ASSETS**

	SHOP EQUIPMENT	FURNITURE & FIXTURES	PEUGEOT VAN NG16 NJK	TOTAL
	£	£	£	£
<u>At Cost:-</u>				
As At 1 <sup>st</sup> April, 2021	2,935	2,921	4,995	10,851
Additions	-	-	-	-
As At 31 <sup>st</sup> March, 2022	<u>2,935</u>	<u>2,921</u>	<u>4,995</u>	<u>10,851</u>
<u>Accumulated Depreciation:-</u>				
As At 1 <sup>st</sup> April, 2021	2,330	2,209	1,249	5,788
Depreciation for Year	151	178	937	1,266
As At 31 <sup>st</sup> March, 2022	<u>2,481</u>	<u>2,387</u>	<u>2,186</u>	<u>7,054</u>
<u>NET BOOK VALUE</u>				
As At 31 <sup>st</sup> March 2022	<u>454</u>	<u>534</u>	<u>2,809</u>	<u>3,797</u>
As At 31 <sup>st</sup> March 2021	<u>605</u>	<u>712</u>	<u>3,746</u>	<u>5,063</u>

**7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2022</u>	<u>2021</u>
	£	£
Accrued Charges	<u>1,080</u>	<u>1,020</u>

**8 ANALYSIS OF NET FUNDS**

	UNRESTRICTED	RESTRICTED	TOTAL
	£	£	£
Fixed Assets	3,797	-	3,797
Current Assets	31,922	-	31,922
Current Liabilities	( 1,080)	-	( 1,080)
	<u>34,639</u>	<u>-</u>	<u>34,639</u>

**SUNNY-SID3 UP****NOTES TO THE ACCOUNTS - 31<sup>ST</sup> MARCH 2022 (CONT'D)****9 EMPLOYEE COSTS****a) Number of Employees**

	<u>2022</u>	<u>2021</u>
The average monthly number of employees during the year were:		
Administration	=====	=====

**b) General Employment Costs**

	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
Salaries & Wages	-	-
Social Security Costs	-	-
Pension Contributions	-	-
Redundancy Costs	=====	=====

There were no employees who received remuneration of over £60,000 pa during the year under review.