

## **Independent Examiner's Report**

**For the Year Ended 30 November 2021**

### **Independent Examiner's Report to the Trustees of Monymusk-Cluny After School Club.**

I report on the accounts of the charity for the year ended 30 November 2021.

#### **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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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 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
- to prepare accounts which accord with the accounting records and comply with

Regulation 9 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.

ACMA  
10 St Ninians  
Monymusk

Signed

Date: 20/01/22

**MONYMUSK & CLUNY AFTER SCHOOL CLUB**  
**STATEMENT OF FUNDS**

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
<b>General Fund</b>					
Opening balances	330.98	2,150.87	2,238.11	889.73	5,357.41
Surplus for year	1,819.89	87.24	- 1,348.38	4,467.68	- 5,357.41
<b>Closing balance</b>	<b>2,150.87</b>	<b>2,238.11</b>	<b>889.73</b>	<b>5,357.41</b>	<b>0.00</b>
<b>Red.Con.Fund</b>					
Opening balance	1,000.01	0.05	4,003.66	4,009.86	100.00
Interest	0.04	3.61	6.20	3.12	0.02
Donation Income	-	-		100.00	-
Transfer	- 1,000.00	4,000.00	-	- 4,012.98	- 100.02
<b>Closing balance</b>	<b>0.05</b>	<b>4,003.66</b>	<b>4,009.86</b>	<b>100.00</b>	<b>0.00</b>
<b>Reserves</b>					
General Funds	2,150.87	2,238.11	889.73	5,357.41	-
Red.Con.Fun.	0.05	4,003.66	4,009.86	100.00	0.00
<b>Assets</b>	<b>2,150.92</b>	<b>6,241.77</b>	<b>4,899.59</b>	<b>5,457.41</b>	<b>0.00</b>



20/01/22

**MONYMUSK-CLUNY ASC**
**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 NOV 2021**

					<b>INCOME FOR THE YEAR</b>	
<b>2015/2016</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>		<b>2020/21</b>
2,087.10	19,861.45	23,249.95	17,715.50	6,116.00	Fees/invoicing	-
	1,617.85	16,022.61	3,990.00	6,698.00	Donations	-
250.00	1,209.10	1,317.32	1,242.89	-	Fundraising Income	-
67.44	-			3.12	Interest	0.02
1,763.00	268.58	102.35			Float Return	
	2,500.00	6,100.00	1,800.00	4,012.98	Savings Transfer	100.02
		211.18			Misc	
				7,623.93	HMRC Furlough (JRS)	-
<b>4,167.54</b>	<b>25,456.98</b>	<b>47,003.41</b>	<b>24,748.39</b>	<b>24,454.03</b>		<b>100.04</b>
					<b>EXPENDITURE FOR THE YEAR</b>	
1,438.62	16,507.66	27,409.77	19,427.38	17,494.47	Wages	-
95.70	1,666.00	1,947.00	1,763.00	954.00	Taxi travel costs	-
149.26	235.14	256.98	330.96	264.72	Insurance	-
	272.51	270.22	246.31	-	Consumables	-
885.99	941.65	3,212.40			Equipment	-
47.86	59.77	156.35	322.17	-	Fundraising Expenditure	-
	986.00	1,099.01	891.41	298.20	Snack	-
120.00	153.99	17.00	17.00	17.00	Fees	-
20.00		529.13	240.44	382.57	Miscellaneous	5,457.43
44.13	71.50	810.00	50.00	-	Float/Petty Cash	-
1,000.00	320.00	423.00	150.00	80.00	SPPA/SSSC Fees	-
36.00	144.50	35.22			Pension (Nest)	-
	1,500.00	10,100.00	1,800.00	4,012.98	Savings Transfer	100.02
	778.37	650.09	858.10	392.27	HMRC	-
<b>3,837.56</b>	<b>23,637.09</b>	<b>46,916.17</b>	<b>26,096.77</b>	<b>23,896.21</b>		<b>5,557.45</b>
<b>329.98</b>	<b>1,819.89</b>	<b>87.24</b>	<b>1,348.38</b>	<b>557.82</b>	<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>- 5,457.41</b>

Monymusk-Cluny ASC is a charity registered in Scotland  
Registration Number: CS205340438

20/01/22