

ST **ANDREW'S** **YOUTH CLUB**

ST ANDREW'S CLUB
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

Registered Company No. 04900308
Registered Charity No. 1103322

ST ANDREW'S CLUB

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ST ANDREW'S CLUB

REFERENCE AND ADMINISTRATIVE DETAILS

President	The Rt Hon the Lord Strathclyde CH PC
Vice Presidents	Christabel Dimmock Vicky Fox Ray Mingay CMG Peter Scott The Very Reverend Dr David Hoyle MBE William Palmer, 5 th Earl of Selborne – appointed 24 November 2021 Barry Walsh Fr Slawomir Witoń
Trustees	James Bardolph Elizabeth Cuffy Chair Colin Hammond Elizabeth Hitchcock Stephen Oxley Janette Parish Grazyna Richmond Anthony Scott Deputy Chair Christopher Sweeney William Underhill Gregory Watson Treasurer
Advisers	Bill Andrewes The Lord Brooke of Sutton Mandeville CH PC Lionel Hoare
Key Management	Annette Fettes – CEO Sarah Nicholls – Youth Club Manager
Charity number	1103322
Company number	04900308
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Bankers	Barclays Bank PLC Westminster Branch 2 Victoria Street, London SW1H 0ND

ST ANDREW'S CLUB

REFERENCE AND ADMINISTRATIVE DETAILS

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ST ANDREW’S CLUB

MISSION STATEMENT AND CHAIR’S REPORT

MISSION STATEMENT

St Andrew’s Club enriches young lives by providing young people of diverse backgrounds, from five to adulthood, with a safe, inspiring environment and an engaging programme of activities designed around the interests and needs of our members, in which to develop a sense of belonging, confidence, respect and purpose to help fulfil their potential.

OVERVIEW OF YEAR

The Club’s Membership and Programmes

- The Club is open to all, with members paying only a very modest subscription for the Club’s own wide-ranging, full programme of activities, which, following the Covid-19 pandemic was back to normal opening hours from 6 September 2021 – 19 August 2022 seven days a week: Senior Club Monday – Friday evenings; Junior Club on Monday (swapped to Friday from March 2022) and Wednesday evenings; 5 football teams fielded on Saturdays and Sundays. In addition, we hosted and ran programmes during school holidays through the day and into the evenings.

Covid-19 response to NYA guidelines

- The Club year began working to the National Youth Agency Green guidance from 6 September – 24 December 2021, when there was a brief interruption to follow NYA Yellow guidance until 24 January 2022, when the guidance reverted back to Green. The change in guidance impacted our Christmas Project, but we adapted to give out the trip tickets we had bought to individual members to go with their families, rather than as group’s led by the Club, as well as giving out Christmas packages and gifts provided by supporters of the Club.

Particular successes of the year include:

- **Development of youth leadership and career pathways:** The current cohort of the Youth Development Team (YDT), four of whom have taken their Level 1 and 2 Youth Work qualifications over the last 18 months, are:

Staff Name	Staff Age	Qualification Level	Specialist Activity
Indie	17	Level 1 in Youth Work	Sports
Mollie	17	Level 1 in Youth Work	Arts and Crafts
Amina	21	Level 2 in Youth Work	Cookery
Stephanie	27	Level 2 in Youth Work	Junior Club and Art

- The Club’s Youth Development Programme (YDT) identifies Members 15+ to help as volunteers one evening each week to develop their practical skills progressing to paid youth workers. Guided by our senior youth workers, they can progress to paid junior staff through to full-time youth worker. 805% of Youth Workers were once Members. The YDT empowers Members: they feel motivated in applying for jobs; more confident to take up a position of responsibility as well as developing their

The Club’s Membership and Programmes (continued)

understanding of the world of work. The Club has trained over 100 full time and part time Youth Workers in the last 20 years and has a small bursary scheme to help those most in need with costs relating to further education. Thanks to funding for the Youth Development Programme from City of Westminster Charitable Trust and the Landsec Community Fund, managed by the London Community Foundation

Other Youth Work Qualifications

- Indie, the youngest member of our YDT has continued to use his place to achieve employability skills. In August 2022 Indie successfully completed the Level 1 Football Association (FA) coaching badge. This qualification, alongside his work at the Club, is helping Indie acquire skills such as leadership, communication and organisational ability for him to build on as he develops.
- Amina received the Staff Recognition Award in February 2022, for stepping in to run the Wednesday Night Cookery sessions when the regular tutor could not attend. Although this was often a last-minute arrangement, Amina could be relied on to attend, and always with a smile and unparalleled enthusiasm.

Her other achievements include:

- Using her Arts and Crafts sessions to connect with Members in a natural and reassuring way
- Supporting Members through the Snow-Camp Charity programmes, making sure they are confident in the process, as Amina is a former Snow-Camp Apprentice

Amina has continued to make huge strides in her development. Having completed the Level 1 and 2 Youth Worker qualifications, she has now begun working towards Level 3. Amina's work with the Members and her dedication to improvement encompasses what the Club hopes those in the YDT can achieve. Because of this, Amina was promoted to Interim Deputy Youth Club Manager and has begun supporting Adrian to organise and manage the Youth Club's day-to-day activities. Amina demonstrates that our programme provides transformative opportunities with long-lasting outcomes.

- Stanley, Sean, Charlotte, Tom, Adrian and Stephanie: are undertaking the Level 3 Youth Work qualification, with Molly beginning her Level 2. Stanley, Digital Youth Work Lead, has almost completed the Level 3 course, and is finalising his last pieces of work. We are offering staff on the course the option of using the Club as a study space and to have group study sessions should they want to work together.
- Youth Club Manager Adrian and Digital Youth Lead Stanley completed both the compulsory and optional sessions of their GRIT (formerly Youth at Risk) training from September–November 2021. This was arranged through the Young Westminster Foundation. Both found the training interesting and useful for their work and personal lives.
- Deputy CEO, Sarah, successfully completed and passed her third and final year of her degree course BA (Hons) Children, Young People, and Families in January 2022. Sarah finished the last two years of her degree during the pandemic while working full time at the Club and caring for her young family – she's a great role model to our Members. In terms of staff development, Sarah is in the process of a 12-month

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The Club's Membership and Programmes (continued)

handover to take on the role of CEO from February 2023 when Annette, current CEO retires.

- In January 2022, the Club opened the year with a full day's training of Level 3 Award in Emergency Paediatric First Aid for the staff team - which covered both theoretical and practical First Aid protocols for adults, children, and infants.
- In February 2022 Youth Club Manager Sarah, Adrian and Stanley all took part in the Trauma based training, delivered by Westminster City Council. The training was an exciting opportunity to

MISSION STATEMENT AND CHAIR'S REPORT

further develop their knowledge and skills in supporting young people who have been exposed to a range of adverse childhood experiences or ACEs.

- Four Members of staff completed the Food Hygiene and Allergen course in April 2022 which allows them to take a leading role in the Club's popular cookery sessions.
- Our partnership with the charity Snow-Camp continues to flourish. Through Snow-Camp's unique combination of snow-sports and life-skills, Club members who take part grow in confidence and self-esteem, develop as individuals, and make positive choices for their lives, particularly towards careers in the snow-sport industry.
- Indie has also been involved with Snow-Camp this year. Having completed the organisation's First Tracks and Excel programmes in 2021, Indie moved on to the Graduate programme. This began in February 2022 and included a residential skiing trip during the Easter Holidays 2022. On his engagement Indie stated: "I have really enjoyed learning a new skill. Skiing isn't something most people my age has tried. It was amazing to get to know new people from different clubs and to have the chance to go to Italy was amazing!"
- In August 2022 six St Andrew's Club Members aged 13+ took part in the First Tracks programme, the beginning of the year long programme which selects the best from each stage: Graduate programme spending 6 weekends in October - December 2022 developing snow-sports skills with qualified instructors at Hemel Snow Centre. Two of those (aged 16+) progressed to the 8-day Excel programme which will run from Feb-April 2023, including a week in a ski resort.
- Our partnership as an affiliate of HMS Westminster also continues to flourish. In September 2022, two members of the Club Youth Development Team, accompanied by two of the senior Youth Workers, spent four nights at sea on the ship, travelling from Portsmouth to Gibraltar with the Royal Navy. Our team took part in some of the crew's drills, were able to dress in military gear, and listened to stories with the friendly and hospitable crew who shared their experiences of life aboard HMS Westminster. They all hugely enjoyed this unique, eye-opening and fantastic experience.

Development of Practical Life Skills at the Club

- In line with an organisational priority, from September 2020 a daily drop-in **Homework Club** was established to help support any members with learning loss they are experiencing due to challenges from Covid, we were delighted to receive further funding in 2022 from the Victoria BID.
- **Cookery** is always a firm favourite. There is something going in the Kitchen every night of the week, as young people always want food. However, we run two structured weekly food-based projects to help encourage our Members to improve their knowledge around food as part of a healthy lifestyle. The projects – Wednesday Nights with Louise and Monday Nights 'Cook n' Share' - give Members the opportunity to cook or bake weekly, learning about food hygiene and healthy diets, and increasing their confidence and awareness of new and different ways of preparing and cooking food. These programmes have been generously funded by BBC Children in Need.
- In addition, over the past year we have maintained a relationship with Kitchen Social, who provided us with weekly recipe boxes during lockdowns and school holidays. We use a network of people who live locally to help us distribute the recipe boxes to local families.
- Some Members enjoy getting involved with **Creative Projects** – a brilliant outlet for young people to develop their imagination, as well as build their entrepreneurial and soft skills.
- **Arts and Crafts** continue to be a regular part of our programme. These sessions are young people led, meaning that Members are able to request activities such as creating new canvas art or making stained glass windows. Graffiti art is consistently one of our most popular sessions. Over the last 12 months Members have worked on art projects with Forsters LLP, focused on the theme

MISSION STATEMENT AND CHAIR'S REPORT

of 'Hope & Togetherness'; Lee Bolton Monier-Williams focusing on Members reflections from Covid and lockdowns and The Victoria Arts Society, with kind support from a "Celebrate the Arts Grant" from the Arts Society focusing on a 'Colour into Light' project creating a 'stained glass' tree that represented growth, with the Members' names on leaves coming from the tree.

- Our **Music Programme** encourages Members to explore their musical talent and deliver professional studio recordings. We believe that providing opportunities to engage in music can be a platform for Members to develop creativity, personal and social skills as well help with overall wellbeing.
- The programme is led by Youth Club Manager, Adrian, using a sound-proofed music studio with an Apple Mac basic recording pack, an electronic keyboard, a microphone, a sound box, speakers and stands. Members record their music onto memory sticks during each 45-minute time slot. These sessions are very popular and there is often a waiting list, so at other times two MacBook Airs have been set up with headphones in our general Club area so Members can use these to make their beats.
- The Club held a six-week music production programme for Members aged 14+ in the run-up to Christmas 2021, in conjunction with the charity Mind.
- From the Summer Term 2022, the Club introduced **Project Tuesday Nights**, from 6-8pm, which allows Members to sign up to structured activities or learning opportunities that they would not otherwise be able to access. Projects have included showing Members a range of hairstyling techniques, how to maintain hair condition and positive affirmations around hair and body image. This encouraged Members to understand body confidence, respect of others and diversity through hair treatment and care.
- Another project was the Cycle Development Programme, which aimed to help our Members prepare for puberty and the effects it has on the mind and body. While this is an important conversation for Members to have, many struggle to feel comfortable having these discussions at school or at home. The project helped educate Members in a fun and relaxed environment about the changes that occur during puberty, and gave Members a safe space to ask questions.

The Club's Membership and Programmes (continued)

- The much-loved electric kit-car has also been back as a project, kindly supported by the Society of Motor Manufacturers & Traders and led by Roy Duffin MBE IEng FSOE FIRTE and a STEM Ambassador and Royal Engineer.

Development of physical skills and techniques through sporting programmes

- **Football** has been part of St Andrew's since the 1880s, and continues to be one of our most popular activities. The Club had a successful 2020-21 season with 5 teams playing weekly including the Club's first All-Girls team coached by Stacey. Despite the difficulty of Covid, all our teams were able to play at least some of their league matches and teach the members skills such as leadership, team work and commitment to one another.
The Club launched a 'Mini Ballers' football programme in September 2022 for Members aged 5-9. This aims to develop social and teamwork skills alongside footballing, for our youngest Members. Taking place weekly, it focuses on skills and enjoyment over matches and winning.
- September 2021 saw the return of a men's football team at the Club. Bringing former and current Members together with parents and other Club supporters, we've been delighted with the level of commitment shown. The men's team had an incredibly successful return year, winning the league and cup double as well as making the final of the Southern League's Cup.
- **Basketball** sessions are facilitated by Youth Worker, Stanley, and sessions are going from strength to strength. We regularly have around 20-30 Members joining, making it one of our most popular activities and attracting a number of new Members. The Club runs sessions for both over 16 and

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under 16, meaning a greater number of young people are able to experience basketball at the Club.

- **Boxing** sessions take place every Monday and Tuesday evening at the Club, led by Youth Worker and former Member, Tom. Tom teaches both boys and girls, ranging in age from 5-16. He encourages any Member with an interest in boxing, physical health or mental wellbeing to take part, and introduces them to the basic fundamentals of the sport. These sessions teach young people skills such as fitness, coordination, and balance, as well as life skills such as dedication, committing to a routine, and having a safe outlet for frustrations. Tom has many connections in the boxing world, so is able to link any Member who shows a strong interest in the sport to local amateur boxing gyms where they can further their development. Through Tom's connections, the Club was visited in March by professional boxer Masood Abdulah. Our Members were inspired, both by his boxing session and his insights into his achievements in the boxing world.
- The Club's **Gym** is a real community hub, offering anyone from the local community access to an array of fitness equipment for a fraction of the price of a regular gym: only £40 for the whole year. With the help of Iman, one of our Youth Workers who has many years' experience of working with young people, the Club has introduced dedicated gym times for younger Members (aged 14-17). Iman is not only able to offer advice and training programmes which are age-appropriate, but the continuity of his presence helps build trusting relationships and the opportunity for emotional as well as physical

The Club's Membership and Programmes (continued)

support. He sets monthly challenges to our Members including squats, press-ups and distance races on the rowing machines.

Development of experiences and opportunities through Holiday Projects and Trips Out

- Holiday Projects are an important part of the Club year. During the October 2021 half term holiday, 35 of our Members accompanied by six Youth Workers went to Hindleap Warren Outdoor Centre on our Members' Residential Trip. Our Youth Workers' aim was to bring the Members out of their comfort zones and focus on teamwork and communication. The five-day trip was a great success, with Members facing their fears to complete tasks such as a 'leap of faith', abseiling and tunnelling.
- The February 2022 Half Term Project was a great opportunity to run the delayed Christmas plans face-to-face with Members. The week involved trips to a bowling alley and a slime factory. The Club also hosted an inter Youth Hub football tournament. This round robin tournament with teams from Fourth Feathers and The Avenues Youth Clubs was a huge success, with St Andrew's coming out as victors.
- The Easter 2022 Holiday Project was well-attended, being the first full holiday project with no Covid restrictions. Both age groups were busy with Junior Club being fully booked for the whole Project and enjoying activities such as egg decorating and obstacle courses. Senior Club saw slightly lower numbers than expected but this was the first school holiday which allowed travel without restrictions, so some families took advantage of this and took their children away for a break. However, those Members who did attend enjoyed a variety of cookery sessions as well as access to arts and crafts and sport activities.
- The May 2022 Half Term Project marked the Queen's Platinum Jubilee and the Club laid on three days of festivities for our Members including designing their own crowns, dressing in royal attire, visiting Buckingham Palace, and finally picnicking in St James' Park. Meanwhile at the Club, Members played table tennis, pool, board games, and on games consoles.

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- The four-week Summer Holiday Project for both Junior and Senior Clubs provided a welcoming safe space for our Members to enjoy their summer together as part of our community. This also provides a much-needed respite for parents and carers trying to navigate this hectic and expensive time of year. In total St Andrew's enjoyed 600 Junior Club attendances aged 5-9, from 74 individual Members. Senior Club had 1,014 attendances from 107 individual Members aged 9+.
- Huge thanks to the Westminster City Council Holiday Activities Fund, John Lyon's Charity and St Giles and St George Education Charity for supporting our holiday provision.

As part of our continuing commitment to the education of young people, the Club provides and runs workshops and discussion groups in response to young people's enquiries.

- The Club runs a weekly discussion group with our Members on Thursday evenings. Youth Workers, led by Members, suggest a number of key discussion topics, such as Starting at Secondary School, Covid Vaccinations for Young People, Black History Month and Anti-Bullying Week. We provide a safe space where our Members can

The Club's Membership and Programmes (continued)

develop the confidence to share their thoughts, while respecting different opinions and engaging in positive dialogue.

- In February 2022, 'Debating Matters', supported by our corporate partner Blue Orchid Hotels, ran a pilot session at the Club, working with Debating Matters, who introduced our Members to the skills of listening to and understanding opposing views and thinking through their arguments clearly. The pilot's motion was the merits of school uniforms, which resulted in some enthusiastic responses. Having adults listen to and appreciate their opinions and ideas builds fantastic confidence amongst our Members.

Focusing on members' and staff mental health and wellbeing

- Following the Covid pandemic and subsequent lockdowns, young people's mental health has become more of a priority than ever at the Club. From June 2021 the Club was bolstered by the addition to our team of a brilliant Mental Health Youth Worker who works for the Charity Mind across the boroughs of Brent, Wandsworth, and Westminster. The role is to provide an early intervention, preventative service to children and young people who access Youth Hubs.
- We have now had three different Mental Health Youth Workers, each one valuable and each one making their own mark. We are, however, looking for more continuity with this role.

Work with outside agencies

- The Club continues to work closely with other agencies regarding individual members of concern, both during the school holidays but also throughout the term time. We work with the Integrated Gangs and Exploitation Unit and the Bessborough Family Hub to support vulnerable youth people and their families. Having access to our provisions, especially during the holidays, often offers respite to families who find unstructured times difficult to manage due to work commitments or financial reasons. Several have now become regular members of both Senior and Junior Club.

Membership Breakdown

- Last year there were 580 members registered, with 15,801 individual attendances from Senior Club, Junior Club and Gym members almost double the previous year.

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- In 2021/22 Senior Club membership aged 9-17 was 373 (239 male and 135 female). Male membership is traditionally higher, particularly because of our longstanding football programmes and Gym membership. We continue to introduce and champion activities that appeal to all genders, including female boxing and basketball, both of which remain strong. Overall membership is climbing back to pre-Covid years.
- Total Senior Club attendances, including Gym membership of 207 members, for the year were 13,616 – an increase of 6,341 attendances on last year. We attribute this to the Covid restrictions that had been in place for the previous year being lifted, as well as increased partnership work with local organisations to increase the knowledge of our offer both in the immediate and wider community.

The Club's Membership and Programmes (continued)

- The Junior Club membership totalled 154 members, 82 male and 72 female - an increase of 31 on last year. Attendances were 2,185 – 911 attendances more than last year. Our regular Junior Club holiday provisions, which provide much needed childcare/respice for parents, help generate new membership. In addition, a change from Monday nights to Friday nights (in addition to Wednesday nights) has encouraged membership.
- Over 57% of our Junior and Senior Club members come from Westminster and over 36% live in social housing. We pride ourselves on having no defining affiliations with members representing a wide range of religions, ethnicities and backgrounds regularly attending the Club.

Endorsements of our work

- On 15 October 2021 the Club was awarded the **Gold Quality Mark** from London Youth, its flagship Quality Assurance programme. The Gold Quality Mark is a badge of excellence for youth organisations that are committed to continuous improvement through the involvement of young people in their organisational development and is recognised by local authorities and funders.
- The team, led by Youth Club Manager, Sarah Nicholls, worked hard throughout 2021 to compile the required evidence, particularly difficult following the unpredictable second Covid-year when programmes and provision constantly flexed and changed to meet changing conditions, requirements and needs.
- The Club is thrilled to have the hat-trick of the Gold award to add to the Silver and Bronze levels and will continue to maintain this top level in all aspects of its youth club provision. As one of only 14 organisations in London to have been awarded the Gold, the Club is justifiably proud.
- On 30 November 2022 the Club's 156th birthday, the Club hosted a special visit by HRH The Earl of Wessex as part of his patronage of London Youth, of which St Andrew's Club was one of the founding members when it was still called the London Federation of Boys' Clubs. London Youth was HRH The Duke of Edinburgh's first charity patronage, beginning in 1947 and handed to his son The Earl of Wessex in 2020 after nearly 74 years. During this time, The Duke visited St Andrew's Youth Club twice, including a 1984 visit to open the Club's current site. It was therefore hugely significant that his son, HRH The Earl of Wessex, a champion of youth causes and leading advocate of the role of non-formal education in young people's personal development, returned to the Club to see the programmes run including cookery, boxing, football, graffiti art, music and informal social team games.

Club Building

- We are fortunate to own the freehold of the Club building. This allows us to maximise the use of our Club space when it is not in use for our members through rentals to other organisations, both long term (Westminster School of Performing Arts, Westminster Shotokan Karate Club, Race Equality Foundation, Street League, St Matthew's School and Harris Westminster Sixth Form) as well as one off bookings.
- The disadvantages of owning the freehold are the regular maintenance bills. This year, urgent works included:
 - Additional Security measures including a new reinforced door to create a 'safe room' in the Basement Studio; security laminate fitted to all the windowpanes along the Old Pye Street wall – both generously funded by The Rose Foundation.
 - Repairs to a section of the roof/ gutters, which had led to flooding in August 2021. Thanks to the Westminster Ward Budgets for funding this work.
 - Refurbishment and reconnection of the extraction system servicing the basement Changing Rooms and Showers/ Toilets.
 - Some fire doors were rehung and shaved down, with repairs to the self-closing arms/ push bars where necessary.
 - Replacement of the vinyl floor in the Theatre/ small Lobby and 1st Floor Toilets.
 - A replacement boiler strategy is underway, with professional advice from Scotch Partners.
- A Trustees' Sub Committee continue to consider possibilities of maximising income from our freehold building, whilst improving our community offer, particularly now the Club's integrated accommodation on the roof has been vacated. Plans include the reimagination of the Club building to provide disability access and to strengthen physical links with St Matthew's School next door to provide a deeper sense of connection as we both serve our local community. The stronger ties will benefit our children and young people and families for years to come.
- We have been privileged to have received pro-bono support from William Edwards and his team of architects, as well as a number of building consultants, pulled together by Grosvenor Estates. A revised pre-planning application was submitted to Westminster City Council, with work continuing on finalising the offer prior to applying for full planning. Our priority is to keep the vital Club provision here locally in Westminster in our own premises, whilst ensuring any development is safeguarding-compliant.

The Club's Management

- With regular updates to the Trustees, Annette Fettes, Chief Executive, working closely with Sarah Nicholls, Youth Club Manager, continues to lead the Club ensuring income targets are met, expenditure is managed, governance and compliance are maintained to provide a wide-ranging youth provision for our members in a building which is fit for purpose.
- The Trustees reviewed the Organisational Strategy in June 2022, prepared by Annette Fettes. The vision was endorsed: 'Enriching young lives' and the business plan with KPIs was updated.

Fundraising and Financial Outlook

- The funding climate remains tough and competitive, and the final phase of Covid-19 and now the cost of living crisis has added much uncertainty to the planning of fundraising events and ongoing support from our community. However, due to focused efforts from staff and Trustees, loyalty and flexibility from our many long-term hirers, and thanks to the extraordinary generosity of funders old and new we were pleased to end this difficult year with approximately four and a half months' unrestricted reserves which the Trustees deem reasonable.
- I would like to thank our loyal and regular supporters, as well as those who are new to the work of the Club, for their invaluable financial assistance in helping us raise the necessary funds to finance our operating costs. Particular thanks go to those supporters who make regular and reliable unrestricted gifts, which contribute to our financial stability and long term, dependable income. Our annual membership is evidence of the great need for the Club in the local area when other local youth provision is uncertain. We are not a commercial organisation, and only ask members for a small £5.50 per year contribution to encourage a sense of 'ownership' and pride in the Club itself. We are a vital community asset, showing understanding and empathy to our young people, helping members and their families with a wide range of issues, as well as lending out our minibus to community groups and local families in need of a respite break.
- A growing income stream has been developed from renting out space at the Club to hirers and enabling Personal Trainers to train their clients in the Gym. Both were hit once again from December 2021- January 2022, but with diligent risk assessments, Covid-19 mitigations, and agreements with all hiring parties, we were able to open the premises as often as restrictions allowed, and we are relieved that those restrictions have now all ended. We continue to invest in the Gym, ensuring equipment is replaced as necessary and meets the annual safety standards.
- A structured income generation plan was developed which continues to build on the relationship with many of our key previous funders, as well as developing new income streams, including support from local businesses and individuals, increasing the number of regular givers to provide a valuable and reliable form of income and developing third party fundraising events to generate sponsorship income. We are delighted that Forsters LLP, a leading Mayfair law firm and Blue Orchid Hotel Group, part of Global Hospitality Services, continue to support the Club as their charity partner. We have also welcomed Ruffer LLP, Lee Bolton Monier-Williams and Edelman London as charity partners. We continue to remind supporters of the importance to the Club's long-term sustainability of giving a gift in their will.
- Our supporter communications continue to include The Chronicle three times a year, an e-newsletter six times a year and regular social media activity. Supporter communications preferences are adhered to via our cloud-based database, which also helps us maximise donor support and continuity.
- As part of the Fundraising team's remit, they worked hard with friends and supporters at global creative agency, Dragon Rouge, who over several months of research, interviews, narrative and refinement, developed and designed the Club's new identity – completely pro bono - reinvigorating how the St Andrew's Club brand appears across all its communications. With input from Members, Youth Workers, Trustees and

Fundraising and Financial Outlook (continued)

supporters, the Club now has a new image to reflect its vibrant personality as it forges ahead with its mission to support and enrich young lives.

- We are pleased that friends of the Club have created the John Scott Fund, an independent fund with a particular mission to provide a degree of long-term financial security to the Club. The fund is a segregated account held within the Master Charitable Trust of Messrs Hoare Trustees (part of

Hoare's Bank). Supporters can subscribe to help prepare for the Club's long-term sustainability. The ultimate intention is to grow this fund to also generate income from the preserved capital to enhance the Club's core activities and facilities.

- The Club registers annually with the Fundraising Regulator and Annette Fettes is a member of the Institute of Fundraising and holds a Diploma in Fundraising.

Key events during 2021/22

- By taking part in the annual **Big Give Christmas Challenge** in December 2021 we were able to fund Making Christmas Special for our members'. Twenty-one donors had their donations matched by the generous pledges from the Gledswood Charitable Trust, The Childhood Trust, and an individual donor, raising a grand total of £8,691, including Gift Aid. Due to Covid restrictions this project couldn't happen until February Half Term 2022.,
- **President's Reception** – 17 March 2022. The Club's annual President's Reception was held in the Club with around 100 people in attendance. It was 'gold' themed in recognition of the London Youth Gold Quality Mark recently achieved by the Club. Lord Strathclyde, the Club's President praised the work of the Club: "If you do go to St Andrew's Club, you will find an extraordinarily happy atmosphere, which is welcoming to all the young people who become members of the Club. Throughout this current pandemic, St Andrew's Club has shown a leadership like no other and continues to be inclusive to as many children and young people as possible." Cllr Andrew Smith Lord Mayor of Westminster, 2021-22 added: "The work done at St Andrew's Club has been so crucial during the pandemic and has continued to grow in its support of the community ever since. The Club opens young people's minds, fuels their confidence and offers them incredible opportunities".
- On 28 April, the Club held our **Dinner, Dance and Auction** at Westminster Kingsway Catering College. The evening was an enormous success, raising £46,220. There was a fantastic selection of both silent and live auction lots donated by our generous community. The live auction was run by Arlene Blankers, a renowned Christie's Auctioneer. Guests on the night enjoyed a wonderful three course meal cooked and served by the students at the college, an opportunity for the Club to continue to support the young people of Westminster. Following the dinner, the wonderful band 'Jivin' Miss Daisy' performed fantastically. Our special thanks to John and Glynis Billett for sponsoring the musical performance.
- By taking part in the **Champions for Children Big Give Challenge** in June 2022 we were able to raise valuable unrestricted funds. Forty-one donors had their donations matched by a generous pledge from Forsters Charitable Trust and The Childhood Trust, raising a grand total of £ 22,520, including Gift Aid. This project was vital to help us support our members, their families, and our community by continuing to deliver our provision through the Summer Project and beyond.

Going concern and Covid-19

- The Trustees have also considered the impact of the Covid-19 pandemic on the future viability of the charity. Since 24 January 2022 when all Covid restrictions ceased the Club has returned to total face-to-face delivery of youth programmes and in person fundraising events. Consequently, the Trustees have a reasonable expectation that the charity will have sufficient funds to continue to meet its liabilities as they fall due for the foreseeable future and therefore have prepared the financial statements on a going concern basis.
- The Club has once again done extraordinary work this year. The achievements and individual initiatives in this report show what a vital resource St Andrew's is in for many local families I am grateful to all our supporters, and fortunate to have such a strong and committed Trustee board. All of us feel privileged to be involved with such an amazing management, staff and volunteer team. They are the people who make St Andrew's such a great youth Club, enriching young lives, for all its members and our whole community.

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Chair

Elizabeth Cuffy

Date: 30th January 2023

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31 August 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of charitable company.

The financial statements comply with Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) published on 16 July 2017, as amended by Bulletin 1.

Objectives and activities

History

The Club was founded in November 1866 in Market Street, Soho to provide hostel accommodation for young men who had come to London in search of employment.

The Club's premises were destroyed during the Blitz, and after the war, the Club raised fresh funds and moved to premises in Great Peter Street. In September 1984, following expansion, the Duke of Edinburgh opened the Club's current purpose-built premises in Old Pye Street in which the Club holds the freehold interest.

Object

The objects, as set out in the Club's Memorandum of Association, are to promote the mental, physical and spiritual well-being of young people resident or working in the City of Westminster, and the neighbouring district by the provision of a social, educational and sports Club.

The Club provides an evening Club, external residential opportunities and regular weekend sporting activities.

The Club encourages young people from all backgrounds to participate in structured programmes in an environment that engenders personal responsibility, self-respect and respect for others.

Achievements and Performance

The Club's activities, achievements and performance for the year ended 31 August 2021 are set out in the Chair's Report.

Financial review

The Club is not endowed financially and has to annually raise finance from external sources to fund its general operating running costs to remain open and to be staffed.

The financial year to 31 August 2022 has proved successful for the Club. It has raised significant funds from its very supportive sponsors and donors but it also controlled expenditure. The result was that the Club had net assets of £623,638 as at 31 August

Financial review (continued)

2022 (2021: £501,026) of which £173,521 (2021: £189,092) were tangible fixed assets. This was a good performance against the backdrop of a challenging fundraising environment and the lingering

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

effects of Covid-19. The surplus for the year of £122,612 (2021: £57,679) reflects, to a greater extent, the incredible support of our funders and donors as well as reduced expenditure due to reduced number of programmes at the Club due to some continued Covid-19 effects. This surplus has helped to grow our general reserves to approximately 4.5 months' running costs.

The transactions and financial position of the Charity are set out on pages 24 and 25 of the financial statements. The activities of the Club in delivering its charitable objectives are detailed in the Chair's report. Some details on income and expenditure and reserves policy are set out below:

1. Income:

The Club's total income for the year was £675,240 which was an increase from £541,516 achieved in 2020-21. This figure included (a) £513,077 (2021: £498,891) received from numerous charitable trusts, other grant giving charities and individuals. Note 2 lists those donors (other than those that have requested to remain anonymous) who have given more than £2,000 during the year. 2021-22 saw a renewal of funding from some key supporters, to whom we are extremely grateful; (b) £60,931 (2021: £29,459) received from charitable activities during the year and (c) £100,649 (2021: £13,166) from other sources including fundraising events, rental, and trading activities.

2. Expenditure:

Expenditure increased to £552,628 (2021: £486,109). The £36,500 increase was mainly due to more regular staffing and running costs due to fewer months of Lockdown and more programmes at the Club – mostly back to pre-Covid levels.

The Management Committee continues to review expenditure and to make efficiency savings where possible but in a manner that does not reduce the level of activities that the Club provides for its members.

A St Andrew's Club Financial Process and Controls Policy was written and approved in March 2021 and reviewed in March 2022.

3. Investment policy:

As with previous years, the Club has adopted a low-risk investment approach and holds the majority of its reserves on deposit, albeit prevailing interest rates are and remain low. The Club is seeking alternative low-risk savings accounts.

4. Fundraising:

A bi-monthly sub-committee of the Management Committee continues to monitor how the Club raises funds.

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Reserves policy

At 31 August 2022 the Club had Total Reserves of £623,638 (2021: £501,026) made up of Unrestricted Funds of £495,129 (2021: £402,641) and Restricted Funds of £128,509 (2021: £98,385).

The Unrestricted Reserves of £495,129 represents Designated Reserves of £290,008 (2021: £239,092) and General Reserves of £205,121 (2021: £163,549).

The Designated Reserves comprise £173,521 (2021: £189,092) of a Fixed Asset Reserve, £50,000 (2021: £50,000) as a Club Refurbishment reserve and £66,487 (2021: nil) for Energy Saving Improvements.

The General Reserves as at 31 August 2022 amounted to £205,121 (2021: £163,549). It remains the Management Committee's long held objective to ensure this balance is such that the Club has sufficient cash reserves to operate for an acceptable period in adverse circumstances. The Club aims to hold unrestricted free reserves equivalent to at least 3-6 months operating expenditure which is approximately £140,000 to £280,000 (2021: £120,000 - £240,000), in addition to the designated funds. With General Reserves now representing just under 4.5 months' budgeted running costs, we have been successful in 2021-22 in rebuilding the General Reserves.

The £128,509 (2021: £98,385) of restricted Funds held by the Club are to be spent in accordance with the wishes of the donor(s), although nearly two thirds of the restricted Funds are pledged towards youth worker salary and activity programme costs.

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Plans for future periods

The Club continues to plan to run a number of activities in the year ahead, to build on the success of this year. In terms of the Club's building maintenance there are plans to replace the original Club boiler, fitted in 1984; improve the energy efficiency of the building and upgrade the building's disability access.

The Club continues to work to its agreed Organisation priorities of:

- Membership analysis:
 - Increase of numbers in Junior Club
 - Increase of numbers in Senior Club
- Outreach - engaging hard to reach young people.
- Securing specialised help and support to facilitate Mental Health support.
- Youth Workers including youth development programme:
 - Appraisal and recognition system
 - Staff development and training
- Programmes/ achievements:
 - Engagement with schools
 - Engagement with excluded young people
- Engagement with technology:
 - The Club is in a competitive environment and must use technology to help us market ourselves more, by upskilling our Youth Workers to be more digitally engaged on behalf of the Club, involving 'brand ambassadors' from our membership to help peer-to-peer social media marketing
 - The Club as an antidote to the intense and possible isolating world of technology
- Engagement with Parents and the Community.
- Evaluation of our Work:
 - More data in the Management Committee reports
 - More member involvement with design and evaluation of programmes
 - Track the long-term impact by follow-up with former Club members/ Alumni
 - Introduce Theory of Change evaluation system
- Maintain the London Youth Quality Mark, Gold Award, which was achieved on 15 October 2021.
- Building/ Premises' security, maintenance and development,
- Roof development plans and the reimagination of the Club building to provide disability access and to strengthen physical links with St Matthew's School next door to provide a deeper sense of connection as we both serve our local community. The stronger ties will benefit our children and young people and families for years to come.

On an ongoing basis, work continues to explore maximising the return from the building to secure the Club's future, including lettings to local businesses, schools and individuals. Work continues on exploring the possibility of letting out the redundant former residential flat on the roof as additional Club space, until bigger plans are finalised. A structured income generation plan for 2022-23 has been developed which continues the relationship with many of our key previous funders, as well as developing new income streams, including support from local businesses and individuals, with both

Plans for future periods (continued)

lifetime gifts and gifts in a will, increasing the number of regular givers to provide a valuable and reliable form of income, and developing our own, and third-party fundraising events to generate income.

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Structure, governance and management

Constitution

The Club is a company limited by guarantee, registered number 04900308, having charitable status, charity number 1103322.

The Club is governed by its Memorandum and Articles of Association and has taken into account the provisions of the Charities Act 2011.

The Club is headed by the President and has five Vice Presidents.

The management of the affairs of the Club is vested in a Management Committee. Each member of the Management Committee is also a Trustee of the Club and is a director for the purposes of the Companies Act 2006.

Trustees

The Trustees who served during the year and to date were:

James Bardolph
Elizabeth Cuffy
Colin Hammond
Elizabeth Hitchcock
Steven Oxley
Janette Parish
Grazyna Richmond
Anthony Scott
Christopher Sweeney
William Underhill
Gregory Watson

The Club's Articles of Association require that the number of members of the Management Committee must not be less than 3 nor more than 12. Not more than 10 members may be invited to serve by the Management Committee and two members by other organisations.

On 29 March 2021 all Trustees voted in agreement of a Change of Trustees' Terms by special resolution: to serve a three-year term, which can be extended as many times as a Trustee wishes, instead of half the Committee retiring each AGM and being re-elected. On average there would be around a third of the Committee up for reappointment at each AGM. The special resolution was filed and accepted by Companies House on 10 April 2021.

The Management Committee met bi-monthly throughout the year. Each Trustee is regularly invited to identify prospective candidate members of the Management Committee.

Policies and procedures are in place for the induction and training of Trustees and a Trustee Handbook was written and approved in July 2021.

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Structure, governance and management (continued)

The Club employs a full-time Chief Executive, Youth Club Manager, Deputy Club Manager, Digital Lead Youth Worker, Office Manager, two Fundraising Officers, as well as 15 part-time paid youth workers, supported by more than 20 volunteers.

A Training & Development Policy for staff was written in May 2021 and updated in May 2022.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Club's aims and objectives and in planning future activities.

Risk management

The Trustees recognise their responsibilities with regard to risk management and to this end have endeavoured to ensure that the Club has adequate procedures and strategies that can monitor, eliminate or mitigate the risks faced. The Trustees have assessed the significance and likelihood of the risks to which the Club might be exposed, in particular those related to the operations and financial management of the Club, and they are satisfied that the Club has appropriate systems of control which mitigate exposure to the key risks that it faces.

ST ANDREW’S CLUB

REPORT OF THE TRUSTEES

Trustees’ responsibilities in relation to the financial statements

The Trustees (who are also directors of St Andrew’s Club for the purposes of company law) are responsible for preparing the Trustees’ 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 Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2016 (FRS 102);
- 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: ‘Accounting and Reporting by Charities’ and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to smaller entities.

Signed on behalf of the Trustees:

.....
Chair
Elizabeth Cuffy
Date: 30 January 2023

.....
Treasurer
Gregory Watson
Date: 30th January 2023

ST ANDREW'S CLUB

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31 August 2022 which are set out on pages 22 to 37.

Responsibilities and basis of report

As the charity's Trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charitable company's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination and confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

M Wilkes FCA

Azets Audit Services
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Date: 1 February 2023

ST ANDREW'S CLUB

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2022

INCORPORATING INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming from					
Donations and legacies	2	308,340	204,737	513,077	498,891
Charitable activities	3	60,931	-	60,931	29,459
Other income generating activities	4	100,649	-	100,649	13,166
Investment income		583	-	583	-
Total income		470,503	204,737	675,240	541,516
Expenditure on					
Raising funds		66,378	1,262	67,640	62,081
Charitable activities		311,945	173,043	484,988	424,028
Total expenditure	5	378,323	174,305	552,628	486,109
Net income before other recognised gains		92,180	30,432	122,612	55,407
Net gains/(losses) on investment assets	11	-	-	-	2,272
Net movement in funds before transfers		92,180	30,432	122,612	57,679
Transfers between funds	14	308	(308)	-	-
Net movement in funds		92,488	30,124	122,612	57,679
Fund balances brought forward 1 September 2021		402,641	98,385	501,026	443,347
Fund balances carried forward 31 August 2022		495,129	128,509	623,638	501,026

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

The notes on pages 25-37 form part of the financial statements.

ST ANDREW'S CLUB**BALANCE SHEET (Company number 04900308)****AS AT 31 AUGUST 2022**

	Notes	£	2022	£	£	2021	£
Fixed assets							
Tangible assets	9			173,521			189,092
Current assets							
Stock			150			150	
Debtors	10		15,941			18,252	
Investments	11		-			-	
Cash at bank and in hand			476,724			330,645	
			492,815			349,047	
Creditors: Amounts falling due within one year	12		(42,699)			(37,113)	
Net current assets				450,116			311,934
Net assets				623,638			501,026
Represented by:							
Unrestricted funds:							
- Designated	13		290,008			239,092	
- General			205,121			163,549	
				495,129			402,641
Restricted funds	14			128,509			98,385
Total funds	15			623,638			501,026

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved on 30th January 2023 and signed on behalf of the Board by:

:

.....
Chair
Elizabeth Cuffy

.....
Treasurer
Gregory Watson

The notes on pages 25-37 form part of these financial statements.

ST ANDREW'S CLUB**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Total 2022 £	Total 2021 £
Cash flow from operating activities	18	152,672	78,056
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(7,176)	(32,755)
Sale of current asset investments		-	20,362
Interest received		583	-
Net cash flow from investing activities		(6,593)	(12,393)
Net Increase in cash and cash equivalents		146,079	65,663
Cash and cash equivalents at 1 September 2021		330,645	264,982
Cash and cash equivalents at 31 August 2022		476,724	330,645
Cash and cash equivalents consist of:			
Cash at bank and in hand		476,724	330,645
Cash and cash equivalents at 31 August 2022		476,724	330,645

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

1.1 Basis of preparation

St Andrew's Club is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are set out on page 11.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2015, amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2016.

The financial statements are prepared in sterling which is the functional currency of the charity.

1.2 Going concern

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

After reviewing the charity's forecasts and projections and taking into account the economic conditions and possible changes in trading performance, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

The Trustees have a reasonable expectation that the charity will have sufficient funds to continue to meet its liabilities as they fall due for the foreseeable future and they believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months authorising these financial statements and therefore have prepared the financial statements on a going concern basis.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.3 Income

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

- Donation income including core grants and donations is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Other trading income includes fundraising event income and is accounted for on a receivable basis.
- Charitable income includes income from general Club activities, member subscriptions, canteen sales and rental income, accounted for on an accruals basis.
- Investment income is included when receivable.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Charitable expenditure comprises those costs incurred by the charity in the running of the Club. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them. Grants payable are accounted for when the Company is committed to paying them.
- All realised gains and losses are recognised in the accounts. Unrealised gains and losses on investment assets and permanent diminutions in the value of fixed assets are recognised in the Statement of Financial Activities in the restricted or unrestricted fund to which they relate.
- Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

1.6 Funds accounting

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

Designated funds – these are funds set aside by the Trustees out of the unrestricted general funds for specific future purposes or projects.

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

1.7 Tangible fixed assets

Fixed assets for Charity use are capitalised at cost, where acquired, or market value as determined by the Trustees where donated. They are stated in the accounts at cost/original value less depreciation.

Depreciation is charged when the asset is brought into use and calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	25% straight line
Fixtures and fittings	10% straight line
General Club equipment	10% straight line
Motor vehicles	25% straight line

No depreciation is provided on freehold land and buildings as required under FRS 102 as the Trustees consider that any charge would be immaterial. They consider the residual value of the property to be in excess of the carrying value in the accounts and the property is well maintained and in a good state of repair.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

1.8 Investments

Investments are initially recognised at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/ (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

1.9 Stocks

Stocks are valued at the lower of cost and estimate selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provisions are made for damaged, obsolete and slow – moving stock where appropriate.

1.10 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.11 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening the deposit or similar account.

1.12 Financial instruments

The charity only has assets and 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes

1.15 Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment and note 1.7 for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

2.	INCOME FROM DONATIONS AND LEGACIES	Unrestricted £	Restricted £	2022 £	2021 £
	Alta Advisers	10,000	-	10,000	-
	Annette Duvolet Charitable Trust	-	30,000	30,000	-
	BBC Children in Need	-	5,251	5,251	5,251
	Bennett Lowell Ltd	-	-	-	6,500
	Big Give	2,770	2,500	5,270	5,108
	Broughton Family Charitable Trust	1,000	-	1,000	-
	Burberry Bond Street	2,114	-	2,114	-
	Cayzer Trust Co Ltd	500	-	500	500
	Champions for Children - online donations	15,563	-	15,563	10,731
	Charles Wolfson Charitable Trust	2,000	-	2,000	-
	Childhood Trust	5,000	1,250	6,250	7,170
	Create Recruitment	-	-	-	2,500
	Drapers Company	15,000	-	15,000	-
	Dudley and Geoffrey Cox Charitable Trust	5,000	-	5,000	5,000
	Expat Foundation Year 1	1,033	5,133	6,166	-
	Fieldrose Charitable Trust	3,000	-	3,000	2,000
	Forsters Charitable Trust	-	-	2,465	7,000
	Forsters LLP	2,465	-	-	9,712
	Garfield Weston Foundation	20,000	-	20,000	-
	Gledswood Charitable Trust	-	1,000	1,000	2,000
	Guyll-Leng Charitable Trust	-	10,000	10,000	15,000
	Hawthorne Charitable Trust	-	4,500	4,500	3,000
	Hyde Park Place Estate Charity	5,000	-	5,000	-
	Individuals	9,083	1,141	10,224	8,170
	Inner London Magistrates' Court Poor Box	5,000	-	5,000	5,000
	Joan & John Corfield Charitable Trust	1,500	-	1,500	1,000
	John Lyon's Charity	-	44,000	44,000	4,000
	Roof Development from the John Scott Fund (Messrs Hoare Trustees)	-	-	-	19,600
	Joseph Strong Frazer Trust	1,500	-	1,500	1,500
	Jupiter Asset Management	-	-	-	500
	Kitchen Social, a Mayor's Fund for London	2,450	-	2,450	2,000
	Landsec Fund, via The London Community Foundation	-	14,500	14,500	14,500
	Leathersellers Charitable Foundation	5,000	-	5,000	5,000
	London Youth Getting Active Fund	-	-	-	1,500
	M&G Communities Fund	-	2,200	2,200	1,600
	Major donors	23,000	-	23,000	-
	The Mercers' Company	5,000	-	5,000	-
	Merriman Charitable Foundation	-	-	-	2,500
	Nigel Scott Will Trust	10,000	-	10,000	10,000
	Oil Companies Int. Marine Forum	-	-	-	3,000
	Queen Anne's Gate Residents	-	1,000	1,000	-
	Schroders Charitable Trust	4,000	-	4,000	5,000
	St Giles & St George Education Charity	-	3,000	3,000	29,047
	Strand Parishes Trust	5,000	-	5,000	6,000
	Surrey Square Charitable Trust	1,500	-	1,500	500
	Swire Charitable Trust	-	-	-	78,042
	The Law Family Charitable Foundation	-	-	-	5,000
	The Rose Foundation	-	5,000	5,000	-
	C/fwd	162,978	130,475	293,453	293,453

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

2. INCOME FROM DONATIONS AND LEGACIES (continued)	Unrestricted	Restricted	2022	2021
	£	£	£	£
B/fwd	162,978	130,475	293,453	293,453
The Wogen Anniversary Trust	7,480	(4,850)	3,000	6,000
Tuckerman Residential	-	1,262	1,262	1,331
Victoria BID CSR Mini Project	-	5,144	5,144	4,380
Wates Foundation	-	7,000	7,000	-
Westminster Almshouses Foundation	-	-	-	10,000
Westminster Amalgamated Charity	4,000	-	4,000	4,000
Westminster City Council	45,833	43,768	89,601	62,554
Westminster Foundation	45,000	-	45,000	45,000
Westminster Foundation Shared Funds	-	10,690	10,690	5,000
Woodroffe Benton Foundation	-	-	-	2,000
Worshipful Company of Basketmakers	-	-	-	1,000
Young Westminster Foundation	5,000	10,195	30,645	31,700
Sundry donations	17,451	683	18,134	24,573
Gift Aid	20,098	-	20,098	11,422
	308,340	204,737	513,077	498,891

In 2021, £334,425 of donations and legacies were attributable to the unrestricted fund, with the remaining £164,466 being attributable to the restricted fund.

3. INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted	2022	2021
	£	£	£	£
Club activities revenue	1,400	-	1,400	370
Rents receivable	56,186	-	56,186	26,072
Members' subscriptions	3,345	-	3,345	3,017
	60,931	-	60,931	29,459

In 2021, £29,459 of income from charitable activities was attributable to the unrestricted fund, with £nil being attributable to the restricted fund.

4. OTHER INCOME GENERATING ACTIVITIES	Unrestricted	Restricted	2022	2021
	£	£	£	£
Community and supporter fundraising	54,429	-	54,429	13,166
Dinner, dance and auction	46,220	-	46,220	-
	100,649	-	100,649	13,165

In 2021, £nil of fundraising income was attributable to the restricted fund and £13,165 being attributable to the unrestricted fund. In 2022, £nil of fundraising income was attributable to the restricted fund and £100,649 being attributable to the unrestricted fund. This included a successful Dinner, Dance & Auction in April 2022 of £46,220 and £54,429 raised from various 3rd party fundraising events by our local community and supporters.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

5. EXPENDITURE	Staff costs £	Direct costs £	Support Costs £	Total 2022 £	Total 2021 £
Raising funds	39,336	28,304	-	67,640	62,081
Charitable activities:					
Charitable donation – John Scott Fund	-	20,361	-	20,361	-
Promotion of mental and physical wellbeing	256,517	128,241	79,869	464,627	424,028
	<u>295,853</u>	<u>176,906</u>	<u>79,869</u>	<u>552,628</u>	<u>486,109</u>

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity have been allocated directly; others have been apportioned on an appropriate basis, for example, time spent, per capita or floor area.

Investments held prior to 2021 in Barings UK Income Plus Trust related to the Jim Scott Bursary restricted fund. This had been set up by friends of the Club in 1988-89 and held in a Barings Targeted Fund until June 2021 when the account was closed by Barings. The fund balance was transferred to Unrestricted Funds, and transferred in 2021-22 to the John Scott Fund, in exchange for an annual cumulative award to St Andrew's Club of not less than £500 to be made towards educational bursaries to Members in the name of the Jim Scott Award. This is shown as a charitable donation in the year.

The Club's secretarial and administrative costs represented 14.3% (2021: 14.6%) of its overall annual expenditure.

In 2021, £57,969 of the expenditure in relation to raising funds was attributable to the unrestricted fund with the remaining £4,112 being attributable to the restricted funds.

In 2021, £284,698 of the expenditure in relation to charitable activities was attributable to the unrestricted fund with the remaining £139,330 being attributable to restricted funds.

6. SUPPORT COSTS	2022 £	2021 £
Staff training costs	18	673
Office costs	71,082	62,702
Governance		
- Auditors' remuneration	-	7,490
- Independent Examiner's Fee	4,920	-
	<u>79,869</u>	<u>70,865</u>
7. NET EXPENDITURE FOR THE YEAR	2022 £	2021 £
Net expenditure is stated after charging/ (crediting):		
Depreciation of tangible fixed assets	22,747	26,821

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

8. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

The Trustees were not reimbursed for expenses (2021: £nil). Insurance, including Trustee indemnity insurance, of £6,992 (2021: £7,219) was taken out during the year.

STAFF COSTS	2022	2021
	£	£
Wages and salaries	274,410	269,133
Social security costs	16,447	12,969
Pension costs	4,987	3,638
	295,853	285,740

There were no employees whose annual emoluments were £60,000 or more (2021: Nil)

The key management of the charitable company comprised the CEO and the Youth Club Manager. The total remuneration paid, including employer's national insurance and pension contributions was £92,326 (2021: £89,300).

During the year fundraising posts were covered by consultants until permanent staff were recruited. These costs are included as part of direct fundraising costs (note 5).

The average number of full time, part time and sessional employees by headcount, analysed by function was:

	2022	2021
	No.	No.
Youth workers and teachers:		
- Full time	3	3
- Part time	15	18
Management and administration:		
- Full time	2	2
- Part time	0	0
Fundraising:		
- Full time	1	1
- Part time	1	2
	22	26

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

9. TANGIBLE FIXED ASSETS	Freehold land & buildings £	Fixtures & fittings £	General Club equipment & vehicles £	Computer equipment £	Total £
Cost					
At 1 September 2021	52,864	120,661	189,016	35,761	398,302
Additions	-	2,790	626	3,760	7,176
At 31 August 2022	<u>52,864</u>	<u>123,451</u>	<u>189,642</u>	<u>39,521</u>	<u>405,478</u>
DEPRECIATION					
At 1 September 2021	-	83,493	101,329	24,388	209,210
Charge	-	5,904	15,402	1,441	22,747
At 31 August 2022	<u>-</u>	<u>89,397</u>	<u>116,731</u>	<u>25,829</u>	<u>231,957</u>
Net Book Value					
At 31 August 2022	<u>52,864</u>	<u>34,054</u>	<u>72,911</u>	<u>13,692</u>	<u>173,521</u>
NET BOOK VALUE					
At 31 August 2021	<u>52,864</u>	<u>37,168</u>	<u>87,687</u>	<u>11,373</u>	<u>189,092</u>

10. DEBTORS	2022 £	2021 £
Prepayments	9,098	8,751
Accrued income	6,843	9,501
	<u>15,941</u>	<u>18,252</u>

11. INVESTMENTS

The investments were held in Barings UK Income PlusTrust and relate to the Jim Scott Bursary restricted fund (note 15). These were fully disposed within 2021.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

12. CREDITORS: Amounts falling due within one year		2022	2021	
		£	£	
Other creditors		16,336	16,165	
Other taxes and social security		6,443	2,136	
Accruals		7,586	16,793	
Deferred income		12,334	2,019	
		42,699	37,113	
Deferred Income		2022	2021	
		£	£	
At 1 September 2021		2,019	8,519	
Released in year		(2,019)	(8,519)	
Deferred in year		12,334	2,019	
		12,334	2,019	
13. DESIGNATED FUNDS	Balance	New	Designations	Balance
	1 Sep	Designations	Released	31 Aug
	2021			2022
	£	£	£	£
Fixed asset reserve	189,092	-	(15,571)	173,521
Club refurbishment	50,000	-	-	50,000
Energy Saving Improvements	-	66,487	-	66,487
	239,092	66,487	(15,571)	290,008

The designated funds are reserves put aside for future expenditure on Club refurbishment.

The new designation in 2021 relates to a new boiler, flue replacement and biothermic cassettes, due to occur in 2022.

The Trustees will consider this expenditure once the general reserves have reached the level as set out in the policy.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

14. RESTRICTED FUNDS	Balance 1 Sep 2021 £	Income £	Expenditure £	Transfers & Unrealised gains £	Balance 31 Aug 2022 £
Junior Club	18,073	-	(10,688)	-	7,385
Summer Project	187	3,000	(3,187)	-	-
Arts and Crafts	1,152	-	(1,152)	-	-
Special Effects course	50	-	(50)	-	-
Thursday Night activities	1,800	-	(1,800)	-	-
Cookery programme: Tuesday Nights	636	-	(636)	-	-
Stubbers Activity Trip	308	-	-	(308)	-
Music programme	3,948	-	(1,971)	-	1,977
Friday Night activities	7,868	-	(1,433)	-	6,435
Greenpower project	3,184	-	-	-	3,184
E-Zine project	2,000	-	(2,000)	-	-
Getting Active	570	-	(570)	-	-
Football Programme	19,817	7,000	(17,333)	-	9,484
Club activities	461	4,500	(4,295)	-	666
Youth Development Team	7,251	14,500	(19,108)	-	2,643
Members' Residential	14,379	-	(11,472)	-	2,907
Basketball	2,000	-	(1,346)	-	654
Learning Loss	2,378	5,144	(2,388)	-	5,134
Outreach	3,113	-	-	-	3,113
Emergency Grants	1,000	-	(398)	-	602
Youth Worker Training	814	-	(814)	-	-
Chronicle	-	1,262	(1,262)	-	-
Feb half-term	-	5,000	(5,000)	-	-
Youth Club Manager's salary	-	7,000	(7,000)	-	-
Hoodies	-	40	(40)	-	-
Security Improvements	-	5,000	(5,000)	-	-
Make Christmas Special	-	5,000	(5,000)	-	-
Youth Worker training	-	51	(51)	-	-
Tuesday nights – Open Access and Project Tuesdays	-	19,986	(4,140)	-	15,846
Boiler replacement	-	30,000	-	-	30,000
Youth Hub Collective	-	10,874	(8,842)	-	2,032
Gym	-	3,000	(284)	-	2,716
Art Project	-	500	(135)	-	365
Roofing	-	7,137	(7,137)	-	-
Holiday Projects 2022	-	21,645	(14,417)	-	7,228
CEO salary	-	40,000	(23,293)	-	16,707
Boxing	-	5,133	(1,303)	-	3,830
Men's Football – End of Season	-	1,000	(1,000)	-	-
Refugee Project	-	195	(195)	-	-
Junior Club Summer Project	-	4,000	(4,000)	-	-
Gym Improvements	-	800	(372)	-	428
Gym Equipment	-	2,200	-	-	2,200
Wednesday Cookery and Monday Cook n Share	7,396	5,250	(5,193)	-	7,453
Movements to Unrestricted	-	(4,480)	-	-	(4,480)
	98,385	204,737	(174,305)	(308)	128,509

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

14. RESTRICTED FUNDS (continued)

Junior Club – Remaining funds received from the Big Give Christmas Challenge 2019 will be used in the coming year.

Music Programme – Remaining funds received from Annette Duvollet Charitable Trust will be used in the coming year.

Friday Night Activities - Remaining funds received from Integrity International Trust and the Big Give Christmas Challenge 2018 will be used in the coming year.

Greenpower Project – Remaining funds received from Society of Motor Manufacturing & Traders will be used in the coming year on the kit electric car project.

Football Programme - Remaining funds received from the Gyll-Leng Charitable Trust and Create Recruitment will be used in the coming year.

Youth Development Team - Remaining funds received from the Landsec Community Fund, via London Community Foundation will be used in the coming year.

Members' Residentials - Remaining funds received from the Big Give Christmas Challenge 2020 will be used in the coming year.

Learning Loss - Remaining funds received from the Victoria BID CSR Mini Projects will be used in the coming year.

Outreach - Remaining funds received from Young Westminster Foundation will be used in the coming year.

Tuesday nights – Open Access and Project Tuesdays - Remaining funds received from Young Westminster Foundation and Westminster Charitable Trust will be used in the coming year.

Boiler Replacement - Funds received from Annette Duvollet Charitable Trust will be used in the coming year, if needed, towards the boiler replacement. Funder agreed to be used as the Club sees fit.

Youth Hub Collective - Remaining funds received from Westminster Foundation will be used in the coming year.

Gym Equipment and Improvements - Remaining funds received from the Gyll-Leng Charitable Trust, M&G Communities Fund and an individual donor will be used in the coming year.

Holiday Projects - Remaining funds received from Westminster City Council HAF Funding via Young Westminster Foundation will be used in the coming year.

CEO Salary - Remaining funds received from John Lyon's Charity will be used in the coming year.

Boxing - Remaining funds received from the ExPat Foundation will be used in the coming year.

Cookery programme: Monday Night Cook n Share and Wednesday Nights – Remaining funds received from BBC Children in Need will be used in the coming year.

Other restricted funds with small balances, of £2K or less, carried forward to 2022-23, include grants from:

- **Club Activities** - Remaining funds received from the Hawthorne Charitable Trust will be used in the coming year.
- **Basketball** - Remaining funds received from the Pimlico Million will be used in the coming year.
- **Emergency Grants** - Remaining funds received from Westminster City Council will be used in the coming year.
- **Art Projects** - Remaining funds received from the Victoria Arts Society will be used in the coming year.

Other restricted funds include donations received for specific purposes that have been fully expensed in the year. Other transfers relate to restricted expenditure that has been capitalised as fixed assets, and the undepreciated balance returned to unrestricted funds.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

14. RESTRICTED FUNDS (continued)

14.1 RESTRICTED FUNDS – PRIOR YEAR

	Balance 1 Sep 2020 £	Income £	Expenditure £	Transfers & Unrealised Unrealised gains £	Balance 31 Aug 2021 £
Laptops	-	2,801	(2,801)	-	-
Jim Scott Bursary Fund	18,090	-	-	(18,090)	-
Junior Club	25,301	4,000	(11,228)	-	18,073
Summer Project	1,657	8,000	(9,470)	-	187
Deputy Manager Youth Worker salary	-	2,000	(2,000)	-	-
Royal Park Half Marathon	-	288	(288)	-	-
Arts and Crafts	1,152	169	(169)	-	1,152
Special Effects course	50	-	-	-	50
Thursday Night activities	1,800	-	-	-	1,800
Cookery programme: Tuesday Nights	2,842	-	(2,206)	-	636
Wednesday Night activities	240	-	(240)	-	-
Half term activities	-	16,700	(16,700)	-	-
Stubbers Activity Trip	-	2,432	(2,124)	-	308
Music programme	4,066	-	(118)	-	3,948
Friday Night activities	11,342	-	(3,474)	-	7,868
Greenpower project	3,184	-	-	-	3,184
E-Zine project	2,000	-	-	-	2,000
Getting Active	-	1,500	(930)	-	570
Football Programme	-	24,100	(4,283)	-	19,817
Club activities	-	3,000	(2,539)	-	461
Youth Development Team	7,868	28,556	(29,173)	-	7,251
Members' Residential	-	14,498	(119)	-	14,379
Petrol and driver	-	105	(105)	-	-
Christmas Activities	548	250	(798)	-	-
Basketball	-	2,000	-	-	2,000
Learning Loss	-	9,572	(7,194)	-	2,378
Outreach	3,620	-	(507)	-	3,113
Cookery programme: Wednesday Nights	5,099	5,251	(2,954)	-	7,396
Flooring	104	-	(104)	-	-
COVID-19	4,371	2,000	(5,371)	-	1,000
Chronicle x 3	-	1,330	(1,330)	-	-
Kitchen Social	2,117	500	(2,617)	-	-
Air Conditioning	-	15,000	(15,000)	-	-
Roof Development	-	19,600	(19,600)	-	-
Youth Worker Training	-	814	-	-	814
	95,451	164,466	(143,442)	(18,090)	98,385

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

15. OPERATING LEASE COMMITMENTS

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	2022 £	2021 £
Less than one year:	9,018	9,831
Two to five years:	8,738	18,037
Over five years	90	90
	<u>17,846</u>	<u>27,958</u>

16. RELATED PARTY TRANSACTIONS

There are no related party transactions in the year to 31 August 2022 (2021: none).

17. ALLOCATION OF NET ASSETS BETWEEN FUNDS

The funds of the charity are represented by the following net assets:

	Unrestricted £	Restricted £	Total £
Fixed assets	173,521	-	173,521
Current assets	364,306	128,509	492,815
Current liabilities	(42,699)	-	(42,699)
	<u>495,129</u>	<u>128,509</u>	<u>623,638</u>

17.1. ALLOCATION OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Unrestricted £	Restricted £	Total £
Fixed assets	189,092	-	189,092
Current assets	250,662	98,385	349,047
Current liabilities	(37,113)	-	(37,113)
	<u>402,641</u>	<u>98,385</u>	<u>501,026</u>

18. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year	122,612	57,679
(Gain) on investments	-	(2,272)
Depreciation of tangible fixed assets	22,747	26,821
Interest received	(583)	
Decrease in debtors	2,311	6,283
Increase/(decrease) in creditors	5,585	(10,457)
	<u>152,672</u>	<u>78,056</u>