

ST ANDREW'S CLUB

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019**

**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	Mrs Christabel Dimmock Ray Mingay CMG Peter Scott The Earl of Selborne KBE DL FRS Canon Christopher Tuckwell Barry Walsh	
Trustees	Elizabeth Cuffy Elizabeth Hitchcock Stephen Oxley Janette Parish John Rhodes Grazyna Richmond Anthony Scott Christopher Sweeney William Underhill Gregory Watson	Chair Deputy Chair Treasurer
Advisers	Bill Andrewes The Lord Brooke of Sutton Mandeville CH PC Major General David Burden CB CVO CBE Lionel Hoare	
Key Management	Annette Fettes – CEO Sarah Nicholls – Youth Club Manager	
Charity number	1103322	
Company number	04900308	
Principal office	Alec Wizard House 12 Old Pye Street London SW1P 2DG Telephone: 020 7222 6481 Email: info@standrewsclub.com Website: www.standrewsclub.com	
Bankers	Barclays Bank PLC Westminster Branch 2 Victoria Street, London SW1H 0ND	
Solicitors	Slaughter and May One Bunhill Row, London EC1Y 8YY	
Independent Examiner	M Wilkes FCA Wilkins Kennedy Audit Services 2 nd Floor, Regis House 45 King William Street London EC4R 9AN	

ST ANDREW'S CLUB

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 continues to offer a full programme and wide range of activities to the children and young people who attend and is in action seven days a week: Senior Club Monday – Friday evenings; Junior Club on Monday and Wednesday evenings; and the Club fields football teams on Saturdays and Sundays. In addition, we host and run programmes during school holidays through the day and into the evenings.

The Club is open to all, with members paying only a very modest subscription for the Club's own wide-ranging programme of activities.

Particular successes over the year were:

- Five Senior members began volunteering during 2018/19 as part of the Club's youth development programme. This identifies members 16+ 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. 80% of youth workers were once members. The youth programme empowers members: they feel motivated in applying for jobs; more confident to take up a position of responsibility as well as developing their understanding of the world of work. 18-year-old Noah was one volunteer. He lives in a local housing estate near to St Andrew's Club. He was selected as Club Member of the Year 2018/19, and every Thursday evening hosted 'Meet the Club Rep', where he listened to ideas and concerns from our Club members and brought them to the Management Committee. We made a short video showing what the Club has meant to Noah: <https://youtu.be/RA9cw3R8wWU>.
- In May 2019 a group of eight of the Club's youth development team went on a four day residential to an outward bound centre in Wales. The trip helped the youth workers bond as a group and work as a team; develop their leadership and youth work skills; reinforce the importance of their wellbeing through physical and mental challenges and how they can apply their learning back at St Andrew's Club. The trip was also a recognition of the commitment they are giving to the Club and their community, and with many coming from homes on tight family budgets access to this dedicated training weekend may not otherwise have been affordable. Thanks to funding from the Peabody Community Fund, managed by the London Community Foundation.
- The creative music programme continues to flourish with two 14 year old members attending the 15-week 'Collective Music Programme from February to June 2019 - an incredible journey through artistry which culminated in a live performance.
- The weekly Photography Club members took part in a fundraiser for BBC's Children in Need in November 2018, with the group of six, who are all learning photography skills, inviting their families into St Andrew's Club and taking their portraits for Christmas cards in return for a donation to BBC Children in Need, raising nearly £100. In return for their inspired fundraiser, the group were invited to the live show of BBC Children in Need at Kidzania, where they had fun seeing some of behind the scenes of this amazing BBC production, as well as having fun within Kidzania.
- Girls' boxing has gone from strength to strength, led by youth worker Tom Harper. The boxing group started with three girls wanting to improve their fitness in January 2019 and now regularly has around 25 young people - mainly girls training twice a week.
- To further expand members' experiences we also collaborate with local businesses. For the third year we ran an eight week Greenpower Project with the Society of Motor Manufacturers & Traders (SMMT). Their engineers taught six members about engineering and technology by designing the Club's own kit electric car, which they raced on a track in September 2019. This year the focus was on how to make the body work more aerodynamic. Thursday evenings at the Club were spent hard at work looking at bodywork design and building the car with extra help from a volunteer STEM Ambassador.
- 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. Over the year, two St Andrew's Club members aged 17 worked their way up to the Excel programme and in August 2019 Amina (18) was chosen for the 2019-20 Apprenticeship programme.

ST ANDREW'S CLUB

CHAIR'S REPORT

The Club's Membership and Programmes (continued)

- We believe prevention is better than cure and address topical issues that affect members' lives through workshops. Throughout the last year we held regular discussion workshops delivered by both in-house and by external providers, for members aged 12+ including: Sexual Health and Education; a talk from Leroy Smith, a reformed gangster, who gave a powerful talk to 30 members about the risks of criminal activity, guns/ street life; Life & Death discussions included reconciliation and forgiveness, led by junior youth worker Amina, following the death of rapper, Cadet's; Festival of Opportunities by Peabody - members met professionals working in interesting jobs using their love of STEM – and found out where their skills could take them; Bullying Ends Here - An ex- Canadian Mountie policeman talked about overcoming bullying by outlining his own childhood with abusive parents. This made a real impact on over 20 members; My Time Active: subjects included Body Image – and the dangers of photoshop, Good Life – where do you see yourself in 10 years, Self Efficacy – self-belief and what it takes to achieve.
- By taking part in the annual Big Give Christmas Challenge in 2018 we were able to Bring Back Friday Night Youth Club from February 2019. Twenty-eight donors had their donations matched by the generous pledges from the Gledswood Trust, the Brocklebank Charitable Trust and The Childhood Trust. This project is so important as it allows us to have a dedicated mid-age-range provision for 8-13 year olds. By opening the Club on Friday evenings, we encourage younger members of our Senior Club to have their own targeted provision, easing the transition from Junior Club (5-9) to Senior Club (9-adult). This stepping-stone provides a valuable transition for younger members, with engaging, invaluable experiences and opportunities to build motivation, confidence and resilience- crucial life skills - in a safe space, with dedicated youth workers and targeted activities, including cookery and arts & crafts.
- Thanks to John Lyon's Charity, William Shelton Education Charity and the Feathers Association as the Club ran a 4 week structured Summer Project from 3:30pm to 8:30pm, Monday 22 July to Friday 16 August 2019, offering a varied programme of creative, educational, recreational and sporting activities and trips out. Activities included cookery, archery, art and trips out in the Club's minibuses to quad biking, trampolining, swimming in the Serpentine Lido, HMS Westminster and Burberry. Plenty of affordable food was available each day via the Lunch Club, where slices of pizza, wraps and fruit were always on offer.
- 180 local young people, aged 8-18 attended over the four-week period, with an average attendance of 62 young people each day. 75% of attendees live in flats in social housing and most live locally within a 20-minute walk of the Club - a valuable local provision, costing only 50p a day. 70% of those who filled out the pre-survey said they would be doing either 'doing nothing' or 'hanging around' if they weren't at the Club. 46% also said they were not going away during the holiday.
- 79 members were not previously registered with St Andrew's Club. We marketed the programme in local schools and estates. 100% of the 55 members who filled the end of programme survey said they would 'definitely' or 'would like to' continue attending the Club after the programme ends.

Last year there were 720 members registered.

In 2018/19 Senior Club membership aged 8 (due to Friday Night Club starting at aged 8) and upwards was 720 (491 male; 229 female). Male membership was higher, particularly because of our longstanding football programmes and Gym membership. However, attendance on a regular basis is higher pro rota for female members. We continue to introduce activities that appeal to all genders, including female boxing, which has really taken off last year.

Total Senior Club attendances for the year were: 12,448 - 422 attendances down on last year.

The Junior Club membership totalled 49 members, 21 female and 28 male. Overall attendances totalled 1,466 which is 751 down on last year. We are looking into why there was a downturn and putting in measures to increase membership this year.

Total Club attendances totalled 15,986 (includes Junior & Senior Club. Gym membership, Weekend football and Summer Project. This is 1,678 down on last year.

Over 75% of our Junior and Senior Club members come from Westminster and over 60% live in social housing. We pride ourselves on having no religious affiliations with members ranging from Buddhist, Muslim, Hindu, Christian and none. The ethnic mix is equally good with a majority of Black and White British members and a good representation of many other ethnicities and backgrounds

ST ANDREW'S CLUB

CHAIR'S REPORT

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 (St Matthew's School, SW1 Fitness a performing arts school, a karate club, One You, Harris Westminster Sixth Form and The Supreme Court football sessions) as well as one off bookings. Edutain rents the Club during holiday periods and complements the holiday activity of the Club itself.

The disadvantages of owning the freehold are the regular maintenance bills. This year, urgent works included:

- The replacement of the sewage pumps. Thanks to funding from Westminster Almshouses Foundation, Westminster Ward Budgets (Churchill, St. James's, Tachbrook, Vincent Square and Warwick wards) and Bernard Sunley Charitable Foundation.
- The refurbishment of the Sports Hall floor. Thanks to funding from the Hedley Foundation and the Rose Foundation.
- The Theatre was painted. Thanks to Good Gym volunteers.
- The Gym and Studio had a facelift with some wonderful murals. Thanks to Redz, former member.

The Trustees have formed a Sub Committee to continue considering possibilities of maximising income from our freehold building, particularly now the Club's integrated accommodation on the roof has been vacated. However, 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

Trustees managed a successful succession planning for the retirement of Club Manager, Paul Whittle after 35 years at the Club. Two new positions were created: Annette Fettes, previously Development Director was appointed Chief Executive, taking on Paul's responsibilities for the strategy, management, and administrative side of the Club, answering to the Trustees; and Sarah Nicholls, previously Deputy Manager Youth Worker, was appointed Youth Club Manager, and is responsible for the youth programme and youth workers, reporting to Annette. Both positions were advertised externally but the Trustees were delighted that the best candidates were those from within the Club, ensuring a smooth handover and transition from 1 May to the end of July 2019 when Paul left. Both are totally committed to the ethos and purpose of the Club and its role in our members' lives. Both will aim to maintain its strong and proud connections to its incredible 153 year past and to thrive in a new era when our work is needed as much as ever.

The Trustees took part in an Organisational Strategy Review day on 9 August, led by Annette Fettes and facilitated pro bono by David Kelly, an organisational consultant. A vision was articulated: Enriching young lives and a business plan, with KPIs was developed.

ST ANDREW'S CLUB

CHAIR'S REPORT

Financial Outlook

The funding climate remains tough and competitive but due to focused efforts from staff and Trustees, and thanks to the generosity of funders old and new we were pleased to end the year with approximately three months' unrestricted reserves of operating expenditure -which is in line with the guidance criteria from the Charity Commission.

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 50 pence an evening 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 mini bus to community groups such as the scouts, schools and local families in need of a respite holiday.

We are pleased that friends of the Club have now created the John Scott Fund, an independent charity 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.

Key events during 2018/19

Yuletide Comfort and Joy - Christmas Carol Concert – 13 December 2018. A successful community fundraising event, raising over £2,500, organised by local supporters, John and Glynis Billett and with sponsorship by Knight Frank.

Jen Brister Comedy Evening – 1 February 2019. A fun evening of comedy raising over £1,500, thanks to sponsorship by Smith Square Partners of Pall Mall.

President's Reception - 21 March 2019. The annual President's Reception welcomed over 100 guests to the Club. The evening marked the official handover of presidency from Lord Selborne to Lord Strathclyde. Lord Selborne returned to being Vice President, thus maintaining a continuity of marvellous involvement in St Andrew's Club by the Selborne family, since the Club's earliest beginnings.

Supreme Court of the United Kingdom Reception – 27 June 2019. An opportunity to thank our regular givers and to introduce new supporters to the work of the Club. Thanks to Forsters for generous sponsorship.

St Andrew's Westminster 100 Club annual networking reception - 3 July 2019. Members of the local business community were invited to the Club to hear John Amaechi OBE - an organisational psychologist, Chartered Scientist, New York Times best-selling author and CEO of APS, a leadership consultancy working in Europe and the United States - speak on the topic of 'How to encourage diversity in the workplace'. Following John's talk, guests heard from Michael, a current member at St Andrew's and Chemical Engineering graduate who recently completed work experience at an engineering company, thanks to opportunities provided by St Andrew's.

The Andrew's Club & Westminster Community Sponsored Walk - 20 July 2019. This was a huge success and a great get together for the local community with over 100 walkers taking part. Families, friends and dogs gathered together to embark on a 10k walk that started and finished at the Club, raising over £10,000.

ST ANDREW'S CLUB

CHAIR'S REPORT

Fundraising Strategy

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, have chosen to support the Club as their charity partner.

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.

St Andrew's Club is a vital resource in the community, examples of which are contained within this report. My aim is to make it even stronger by working together with the staff and board of Trustees to maintain and grow St Andrew's as a great youth club, enriching young lives, for all its members and to reach out to other young people who don't yet know about the Club, but who need it in their lives.



.....
Chair

Elizabeth Cuffy

Date: 27/01/2020

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31 August 2019. 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 2019 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 31st August 2019 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 £358,332 as at 31st August 2019 of which £161,644 were tangible fixed assets. This was a good performance against the backdrop of a challenging fundraising environment. The deficit for the year before unrealised gains on investments, of £54,607 reflects, to a greater extent, the restructure of the Club's management which rewarded Paul Whittle for his valuable long service to the Club whilst creating a structure that is more robust for the future.

The transactions and financial position of the Charity are set out on pages 12 and 14 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 £536,081 which was an increase from £458,386 achieved in 2017/18. This figure included (a) £464,611 (2017/18: £363,913) received from numerous charitable trusts, other grant giving charities and individuals. Note 2 on page 18 lists those donors (other than those that have requested to remain anonymous) who have given more than £3,000 during the year. 2018-19 saw a renewal of funding from some key supporters, to whom we are extremely grateful; (b) £43,941 (2017/18: £35,292) received from charitable activities during the year and (c) £27,236 (2017/18: £58,505) from other sources including fundraising events, rental and trading activities.

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Financial review (continued)

2. Expenditure:

Expenditure increased to £590,688 (2017/18: £489,962). The £100,726 increase, was mainly due to the restructure of the Club's management creating a structure that is more robust for the future as well as investing in vital capital improvement projects, including the replacement of the sewage pumps, the refurbishment of the Sports Hall floor and the purchase of a ULEZ compliant mini bus, for which all costs were covered by restricted donations.

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.

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.

4. Fundraising:

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

Reserves policy

At 31st August 2019 the Club had Total Reserves of £358,332 made up of Unrestricted Funds of £263,009 and Restricted Funds of £95,323.

The Unrestricted Reserves of £263,009 represents Designated Reserves of £211,644 and General Reserves of £51,365. The Designated Reserves comprise £161,644 of a Fixed Asset Reserve and £50,000 as a Club Refurbishment reserve.

The General Reserves as at 31st August 2019 amounted to £51,365. 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 £120,000 - £240,000, in addition to the Club Refurbishment reserve, and we will focus in 2019/20 in rebuilding the General Reserves.

The £95,323 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.

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 building maintenance there are plans to refurbish the Social Area flooring, which is suffering from years of wear and tear. 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. A structured income generation plan for 2019/20 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 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.

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 the Club has six Vice Presidents. Lord Selborne stepped down from President to return to Vice President of the Club from 1 September 2019. Lord Strathclyde took up the position of President on the same date. Our condolences to the families of two former Vice Presidents of the Club: Michael Passmore, who passed away on 13 October 2018 and Sir David Sieff who passed away on 27 May 2019.

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Structure, governance and management (continued)

Constitution (continued)

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:

Elizabeth Cuffy
Elizabeth Hitchcock
Curtis Juman - resigned 18 March 2019
Steven Oxley
Janette Parish
Rhys Phillips - resigned 20 May 2019
John Rhodes
Grazyna Richmond - appointed 15 July 2019
Anthony Scott
Martin Snow – resigned 5 November 2018
Christopher Sweeney - appointed 20 May 2019
William Underhill - appointed 5 December 2019
Gregory Watson - appointed 15 July 2019
Claudia Whibley – resigned 18 March 2019
Annette Fettes – CEO – appointed as director/ trustee in error 11 June 2019, resigned as a director/ trustee 13 January 2020

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. At every Annual General Meeting half the members of the Management Committee must retire from office and each retiring member may offer themselves for reappointment.

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.

The Management Committee met bi-monthly throughout the year.

The Club employs a full-time Chief Executive, Youth Club Manager, Deputy Club Manager, Office Manager, Head of Fundraising & Events and Fundraising Officer, as well as 16 part-time paid youth workers, supported by more than 20 volunteers.

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:


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Chair

Elizabeth Cuffy

Date: 27/01/2020


.....

Treasurer

Gregory Watson

Date: 27/01/2020

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 2019.

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

Date:

3/2/20

ST ANDREW'S CLUB

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2019

INCORPORATING INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Incoming from					
Donations and legacies	2	259,106	205,505	464,611	363,913
Charitable activities	3	43,941	-	43,941	35,292
Other income generating activities	4	25,136	2,100	27,236	58,505
Investment income	5	293	-	293	326
Other income		-	-	-	350
Total income		328,476	207,605	536,081	458,386
Expenditure on					
Raising funds		68,207	6,778	74,985	78,301
Charitable activities		312,315	203,388	515,703	411,661
Total expenditure	6	380,522	210,166	590,688	489,962
Net expenditure before other recognised gains		(52,046)	(2,561)	(54,607)	(31,576)
Net gains on investment assets	12	-	583	583	679
Net movement in funds		(52,046)	(1,978)	(54,024)	(30,897)
Fund balances brought forward 1 September 2018		315,055	97,301	412,356	443,253
Fund balances carried forward 31 August 2019		263,009	95,323	358,332	412,356

All transactions are derived from continuing activities.

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

The notes on pages 15 to 27 form part of the financial statements.

ST ANDREW'S CLUB

BALANCE SHEET (Company number 04900308)

AS AT 31 AUGUST 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	10		161,644		151,877
Current assets					
Stock			150		150
Debtors	11		33,150		17,201
Investments	12		18,970		19,887
Cash at bank and in hand			254,430		280,395
			<u>306,700</u>		<u>317,633</u>
Creditors: Amounts falling due within one year	13		(110,012)		(57,154)
Net current assets			<u>196,688</u>		<u>260,479</u>
Net assets			<u><u>358,332</u></u>		<u><u>412,356</u></u>
Represented by:					
Unrestricted funds:					
- Designated	14		211,644		201,877
- General			51,365		113,178
			<u>263,009</u>		<u>315,055</u>
Restricted funds	15		95,323		97,301
Total funds	17		<u><u>358,332</u></u>		<u><u>412,356</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

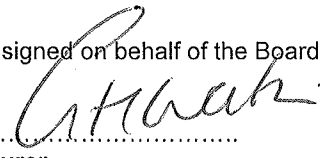
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss each financial 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 27/10/2020 and signed on behalf of the Board by:

.....

Chair
 Elizabeth Cuffy

.....

Treasurer
 Gregory Watson

The notes on pages 15 to 27 form part of these financial statements.

ST ANDREW'S CLUB**STATEMENT OF CASH FLOWS (Company number 04900308)****FOR THE YEAR ENDED 31 AUGUST 2019**

	Notes	Total 2019 £	Total 2018 £
Cash flow from operating activities	18	(283)	(1,250)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(27,475)	(7,500)
Sale of current asset investments		1,500	1,650
Interest received		293	326
Net cash flow from investing activities		<u>(25,682)</u>	<u>(5,524)</u>
Net decrease in cash and cash equivalents		(25,965)	(6,774)
Cash and cash equivalents at 1 September 2018		280,395	287,169
Cash and cash equivalents at 31 August 2019		<u>254,430</u>	<u>280,395</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		254,430	280,395
Cash and cash equivalents at 31 August 2019		<u>254,430</u>	<u>280,395</u>

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 7.

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 on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

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.

1.2 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.

1.3 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.

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

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

- Governance costs include those incurred in the governance of the charity and are primarily associated with constitutional and statutory requirements.

1.4 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 7.

1.5 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.

1.6 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 Directors 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.

1.7 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.

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

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES (continued)

1.8 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.

1.9 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.

1.10 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.

1.11 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.

1.12 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

1.13 Going concern

The financial statements have been prepared on a going concern basis as the trustees 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. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.14 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 1.6 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
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

2. INCOME FROM DONATIONS AND LEGACIES	Unrestricted £	Restricted £	2019 £	2018 £
Henry Smith Charity	30,000	-	30,000	30,000
William Shelton Educational Charity	10,000	3,000	13,000	13,000
Westminster Abbey Dean & Chapter	5,659	-	5,659	10,000
Bennett Lowell Ltd	7,000	-	7,000	7,000
The Childhood Trust	-	3,628	3,628	5,238
Nigel Scott Will Trust	10,000	-	10,000	5,000
Annette Duvollet Charitable Trust	-	3,000	3,000	3,000
Bernard Sunley Charitable Foundation	-	3,000	3,000	3,000
DCR Allen Charitable Trust	3,000	-	3,000	3,000
Young Westminster Foundation	-	7,550	7,550	3,000
John Lyon's Charity	-	44,000	44,000	40,000
Garfield Weston Foundation	20,000	-	20,000	15,000
Swire Charitable Trust	15,000	-	15,000	15,000
Westminster Amalgamated Charity	-	17,000	17,000	7,000
Hyde Park Place Estate Charity	5,000	-	5,000	5,000
John Lewis Partnership	-	5,000	5,000	5,000
Peabody Community Fund via, The London Community Foundation	-	4,988	4,988	5,000
Grosvenor Living Community Fund via, The London Community Foundation	-	5,000	5,000	-
Strand Parishes Trust	5,000	7,000	12,000	5,000
The Rose Foundation	-	5,000	5,000	5,000
Westminster Foundation	10,000	-	10,000	5,000
Westminster City Council	-	13,816	13,816	4,909
Hawthorne Charitable Trust	3,000	-	3,000	3,000
Pewterers' Seahorse Charitable Trust	3,000	-	3,000	3,000
The Mercers' Company	-	10,000	10,000	-
The Leathersellers Company	5,000	-	5,000	-
Inner London Magistrates Court Poor Box	5,000	-	5,000	-
City Bridge Trust	5,000	-	5,000	-
Westminster Almshouses Foundation	-	17,000	17,000	-
The Society of Motor Manufacturers and Traders	-	7,430	7,430	-
KBS Cap Ltd	-	18,000	18,000	-
Forsters Charitable Trust	-	3,468	3,468	-
BBC Children in Need	-	4,950	4,950	-
Future Charity	5,000	-	5,000	-
Dudley and Geoffrey Cox Charitable Trust	5,000	-	5,000	-
Major Donor	20,000	-	20,000	-
Drapers' Charitable Trust	10,000	-	10,000	-
Newman's Own Foundation	-	-	-	10,546
Carey's Foundation	-	-	-	5,000
Moghrabi Consultants Ltd	-	-	-	5,000
Octavia Foundation	-	2,000	2,000	5,000
Hedley Foundation	-	-	-	4,000
Wates Foundation	-	-	-	10,000
M&G Investments	-	-	-	9,580
Guyll-Leng Charitable Trust	-	-	-	5,000
Schroder Charity Trust	-	-	-	5,000
Edward Harvist Trust	-	-	-	3,000
Young England Kindergarten	2,000	-	2,000	2,250
Reversal of over-accrual of HLF	-	-	-	(4,705)
Major Donors - Anonymous	-	-	-	10,238
Sundry donations	59,007	20,675	79,682	82,062
Gift Aid receivable	16,440	-	16,440	11,795
	259,106	205,505	464,611	363,913

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

NOTES TO THE FINANCIAL STATEMENTS

2. INCOME FROM DONATIONS AND LEGACIES (continued)

Included within major donors are nil donors (2018: 3) who wish to remain anonymous.

Included within sundry donations are donations less than £3,000 in value and those who have requested to remain anonymous.

In 2018, £196,000 of donations and legacies was attributable to the unrestricted fund, with the remaining £167,913 being attributable to the restricted fund.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2019 £	2018 £
Club activities revenue	2,137	-	2,137	1,244
Canteen income	774	-	774	1,368
Rents receivable	32,897	-	32,897	22,817
Members' subscriptions	8,133	-	8,133	7,852
Other income	-	-	-	2,011
	<u>43,941</u>	<u>-</u>	<u>43,941</u>	<u>35,292</u>

In 2018, £35,292 of income from charitable activities was attributable to the unrestricted fund, with the remaining £nil being attributable to the restricted fund.

4. OTHER INCOME GENERATING ACTIVITIES	Unrestricted £	Restricted £	2019 £	2018 £
Fundraising	25,136	2,100	27,236	58,505
	<u>25,136</u>	<u>2,100</u>	<u>27,236</u>	<u>58,505</u>

In 2018, £nil of fundraising income was attributable to the restricted fund and £58,505 to the unrestricted fund.

5. INVESTMENT INCOME	Unrestricted £	Restricted £	2019 £	2018 £
Bank interest receivable	293	-	293	326
	<u>293</u>	<u>-</u>	<u>293</u>	<u>326</u>

In 2018, £nil of investment income was attributable to the unrestricted fund.

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

NOTES TO THE FINANCIAL STATEMENTS

6. EXPENDITURE	Staff costs £	Direct costs £	Support Costs £	Total 2019 £	Total 2018 £
Raising funds	61,090	13,895	-	74,985	78,301
Charitable activities:					
Promotion of mental and physical wellbeing	293,277	160,907	61,519	515,703	411,661
	<u>354,367</u>	<u>174,802</u>	<u>61,519</u>	<u>590,688</u>	<u>489,962</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.

The Club's secretarial and administrative costs represented 10.4% (2018: 8.9%) of its overall annual expenditure.

In 2018, £72,043 of the expenditure in relation to raising funds was attributable to the unrestricted fund with the remaining £6,258 being attributable to the restricted funds.

In 2018, £217,902 of the expenditure in relation to charitable activities was attributable to the unrestricted fund with the remaining £193,759 being attributable to restricted funds.

7 SUPPORT COSTS	2019 £	2018 £
Staff costs	6,838	3,774
Finance	787	564
Office costs	48,394	33,734
Governance – Independent examiners' remuneration	5,500	5,500
	<u>61,519</u>	<u>43,572</u>

8 NET EXPENDITURE FOR THE YEAR	2019 £	2018 £
Net expenditure is stated after charging/ (crediting):		
Depreciation of tangible fixed assets	17,708	13,603
	<u>17,708</u>	<u>13,603</u>

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

NOTES TO THE FINANCIAL STATEMENTS

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

One Trustee appointed in error received remuneration and other financial benefits of £10,502 (2018: £nil). This comprised remuneration of the CEO from the date of appointment as a Trustee and therefore does not relate to the role of a Trustee. This appointment was resigned on 13 January 2020.

The Trustees were not reimbursed for expenses (2018: £nil). Insurance, including Trustee indemnity insurance, of £4,930 (2018: £9,359) was taken out during the year.

STAFF COSTS	2019	2018
	£	£
Wages and salaries	330,259	237,034
Social security costs	20,342	18,897
Pension costs	3,766	1,907
	<u>354,367</u>	<u>257,838</u>

The number of employees whose annual emoluments were £60,000 or more were:

	2019	2018
	No.	No.
£120,001 - £130,000	1	-
	<u>1</u>	<u>-</u>

The General Manager received remuneration of £127,689. This included settlement pay of £70,000.

The key management of the charitable company comprised of the General Manager until 31 July 2019, Interim CEO from 1 May to 1 August 2019, CEO from 1 August 2019 and Youth Club Manager from 1 May 2019. The total employee benefits of the key management personnel of the charity were £154,904 (2018: £56,437).

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

	2019	2018
	No.	No.
Youth workers and teachers:		
- Full time	2	2
- Part time	17	20
Management and administration:		
- Full time	1	1
- Part time	1	1
Fundraising:		
- Full time	1	1
- Part time	1	1
	<u>23</u>	<u>26</u>

ST ANDREW'S CLUB
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NOTES TO THE FINANCIAL STATEMENTS

10. TANGIBLE FIXED ASSETS

	Freehold land & buildings £	Fixtures & fittings £	General club equipment & vehicles £	Computer equipment £	Total £
COST					
At 1 September 2018	52,864	105,837	109,958	22,299	290,958
Additions	-	230	27,245	-	27,475
At 31 August 2019	<u>52,864</u>	<u>106,067</u>	<u>137,203</u>	<u>22,299</u>	<u>318,433</u>
DEPRECIATION					
At 1 September 2018	-	60,979	61,011	17,091	139,081
Charge	-	7,650	8,523	1,535	17,708
At 31 August 2019	<u>-</u>	<u>68,629</u>	<u>69,534</u>	<u>18,626</u>	<u>156,789</u>
NET BOOK VALUE					
At 31 August 2019	<u>52,864</u>	<u>37,438</u>	<u>67,669</u>	<u>3,673</u>	<u>161,644</u>
NET BOOK VALUE					
At 31 August 2018	<u>52,864</u>	<u>44,858</u>	<u>48,947</u>	<u>5,208</u>	<u>151,877</u>

11. DEBTORS

	2019 £	2018 £
Prepayments	15,789	9,872
Accrued income	17,361	7,329
	<u>33,150</u>	<u>17,201</u>

12. INVESTMENTS

	Total 2019 £
At 1 September 2018	19,887
Disposals	(1,500)
Unrealised gain	583
Fair value at 31 August 2019	<u>18,970</u>

The investments relate to the Jim Scott Bursary restricted fund (note 15).

The Company holds over 5% of its investment portfolio in the following:

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

NOTES TO THE FINANCIAL STATEMENTS

12.	INVESTMENTS (continued)		2019	2018	
			£	£	
	Barings UK Income PlusTrust		18,970	19,887	
			<u>18,970</u>	<u>19,887</u>	
	Historical cost at 31 August 2019		<u>13,106</u>	<u>14,195</u>	
13.	CREDITORS: Amounts falling due within one year		2019	2018	
			£	£	
	Other creditors		47,365	39,430	
	Accruals		14,840	9,724	
	Deferred income		47,807	8,000	
			<u>110,012</u>	<u>57,154</u>	
	Deferred Income		2019	2018	
			£	£	
	At 1 September 2018		8,000	27,870	
	Released in year		(8,000)	(27,870)	
	Deferred in year		47,807	8,000	
	At 31 August 2019		<u>47,807</u>	<u>8,000</u>	
14.	DESIGNATED FUNDS	Balance	New	Designations	Balance
		1 Sep	Designations	Released	31 Aug
		2018			2019
		£	£	£	£
	Fixed asset reserve	151,877	27,475	(17,708)	161,644
	Club refurbishment	50,000	-	-	50,000
		<u>201,877</u>	<u>27,475</u>	<u>(17,708)</u>	<u>211,644</u>

The designated funds are reserves put aside for future expenditure on Club refurbishment. The Trustees will consider this expenditure once the general reserves have reached the level as set out in the policy.

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

NOTES TO THE FINANCIAL STATEMENTS

15. RESTRICTED FUNDS	Balance 1 Sep 2018 £	Income £	Expenditure £	Transfers & Unrealised gains £	Balance 31 Aug 2019 £
Jim Scott Bursary Fund	19,887	-	(1,500)	583	18,970
Gym and Boxing Club	1,300	2,348	(3,648)	-	-
Junior Club	13,117	9,500	(9,947)	-	12,670
Summer Project	3,000	9,300	(11,220)	-	1,080
Lift refurbishment	385	-	(385)	-	-
Deputy Manager Youth Worker salaries	34,876	51,500	(59,686)	-	26,690
Minibus	8,040	24,000	(25,194)	-	6,846
Arts and Crafts	1,202	-	(50)	-	1,152
Special Effects course	50	-	-	-	50
Thursday Night activities	7,484	-	(5,684)	-	1,800
Cookery programme	1,325	9,900	(4,539)	-	6,686
Wednesday Night activities	1,076	-	(836)	-	240
Photography programme	1,259	-	(1,259)	-	-
Aerospace work experience	300	-	(274)	-	26
Gym Floor refurbishment	4,000	5,000	(9,000)	-	-
Monday Night activities	-	7,000	(5,096)	-	1,904
Music programme	-	3,000	(1,574)	-	1,426
Friday Night activities	-	14,170	(7,538)	-	6,632
Youth activities programme	-	10,000	(10,000)	-	-
Residential activities	-	4,988	(4,988)	-	-
Greenpower project	-	7,430	(3,360)	-	4,070
Fashion project	-	2,000	-	-	2,000
Club activities	-	6,500	(3,419)	-	3,081
Photocopier	-	19,125	(19,125)	-	-
Pump Repairs	-	14,316	(14,316)	-	-
Supreme Court Catering	-	3,468	(3,468)	-	-
Other small funds fully spent in year	-	4,060	(4,060)	-	-
	<u>97,301</u>	<u>207,605</u>	<u>(210,166)</u>	<u>583</u>	<u>95,323</u>

Jim Scott Bursary Fund - was established to replace bursaries given to individuals for educational purposes by a connected charity. The restricted fund takes the form of an investment portfolio, and the income as well as any gain on the asset is restricted in use. The transfers and unrealised losses is made up of an unrealised gain of £583.

Gym and Boxing Club - various restricted funds have been used throughout the year for repairs to gym equipment and for equipment replacement.

Junior Club - funding from M&G Investments and #MyWestminster Fund towards the Junior Club, with additional expenditure expected in the following year.

Summer Project - funds received from John Lyon's Charity, William Shelton Education Charity, SouthWestFest and the Feathers Association to provide a summer activity programme during July/August. The remaining funds will be used in the coming year.

Deputy Manager Youth Worker Salaries - funds received from John Lyon's Charity, The Mercers' Company and Woodroffe Benton Foundation for youth worker salaries. The remaining funds will be utilised in the coming year.

NOTES TO THE FINANCIAL STATEMENTS

15. RESTRICTED FUNDS (continued)

Minibus – funds received from Strand Parishes Trust, Westminster City Council, The Freemasons Grand Charity and Westminster Amalgamated Charity to buy a new minibus. The funds will be used in the coming year.

Arts and Crafts – funds received from various donors for arts and crafts activities. The remaining funds will be utilised in the coming year.

Other restricted funds with balances carried forward to 2019-20 include grants from:

- Pimlico Million towards a Special Effects course, which was run in 2017-18 with a small balance remaining;
- Grosvenor Living Communities Fund via The London Community Foundation and London Sport via Young Westminster Foundation for Fun, Sport and Team Activities on Monday nights;
- Newman's Own Foundation for activities on Wednesday nights;
- The Big Give Christmas Challenge 2017 towards activities on Thursday nights;
- The Big Give Christmas Challenge 2018 towards activities on Friday nights activities – supported by The Childhood Trust and various other restricted funds;
- BBC Children in Need, Young Westminster Foundation and a small balance remaining from a restricted fund received in 2017-18 towards two evenings of Cookery activities;
- An individual funder towards a residential work experience for a member at a precision engineering company;
- John Lewis Partnership and Rolls-Royce Plc towards Club activities;
- Octavia Foundation towards a Fashion project;
- Society of Motor Manufacturing & Traders towards a Greenpower kit electric car project and
- Annette Duvollet Charitable Trust towards the Music programme.

Other restricted funds include donations received for specific purposes that have been fully expensed in the year.

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

NOTES TO THE FINANCIAL STATEMENTS

15.1	RESTRICTED FUNDS – PRIOR YEAR	Balance 1 Sep 2017 £	Income £	Expenditure £	Transfers & Unrealised gains £	Balance 31 Aug 2018 £
	Jim Scott Bursary Fund	20,858	-	(1,650)	679	19,887
	Gym and Boxing Club	1,300	-	-	-	1,300
	Junior Club	20,027	9,580	(16,490)	-	13,117
	Summer Project	499	11,000	(8,499)	-	3,000
	Heritage project	10,259	-	(10,259)	-	-
	Lift refurbishment	721	-	(336)	-	385
	General Club activities	10,000	9,052	(19,052)	-	-
	Youth Worker salaries	3,950	15,000	(18,950)	-	-
	Deputy Manager Youth Worker salaries	35,877	40,000	(41,001)	-	34,876
	Minibus	8,040	-	-	-	8,040
	Arts and Crafts	4,445	-	(3,243)	-	1,202
	Kitchen refurbishment	11,244	11,756	(23,000)	-	-
	Music programme	-	3,000	(3,000)	-	-
	Special Effects course	-	1,000	(950)	-	50
	Other staff costs	-	2,448	(2,448)	-	-
	Roof repairs	-	5,000	(5,000)	-	-
	Thursday Night activities	-	20,710	(13,226)	-	7,484
	Chronicle newsletter	-	1,318	(1,318)	-	-
	Cookery programme	-	2,000	(675)	-	1,325
	Catering – Speaker's House	-	5,000	(5,000)	-	-
	Wednesday Night activities	-	10,546	(9,470)	-	1,076
	Fire Safety work	-	12,909	(12,909)	-	-
	Photography programme	-	1,454	(195)	-	1,259
	Aerospace work experience	-	300	-	-	300
	Gym Floor refurbishment	-	4,000	-	-	4,000
	Other small funds fully spent in year	1,506	1,840	(3,346)	-	-
		<u>120,726</u>	<u>167,913</u>	<u>(200,017)</u>	<u>679</u>	<u>97,301</u>

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

NOTES TO THE FINANCIAL STATEMENTS

16. RELATED PARTY TRANSACTIONS

There are no related party transactions in the year to 31 August 2019 (2018: 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	161,644	-	161,644
Current assets	211,377	95,323	306,700
Current liabilities	(110,012)	-	(110,012)
	<u>263,009</u>	<u>95,323</u>	<u>358,332</u>

17.1. ALLOCATION OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Unrestricted £	Restricted £	Total £
Fixed assets	151,877	-	151,877
Current assets	220,332	97,301	317,633
Current liabilities	(57,154)	-	(57,154)
	<u>315,055</u>	<u>97,301</u>	<u>412,356</u>

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

	2019 £	2018 £
Net expenditure for the year	(54,024)	(30,897)
Interest receivable	(293)	(326)
Gain on investments	(583)	(679)
Depreciation of tangible fixed assets	17,708	13,603
(Increase)/Decrease in debtors	(15,949)	7,866
Increase in creditors	52,858	9,183
Net cash flow from operating activities	<u>(283)</u>	<u>(1,250)</u>

