

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

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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 John Palmer, 4th Earl of Selborne KBE DL FRS – deceased 12/02/21 William Palmer, 5 th Earl of Selborne Barry Walsh Fr Slawomir Witoń	
Trustees	James Bardolph Elizabeth Cuffy Colin Hammond 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 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	
Statutory Auditor	M Wilkes FCA Azets Audit Services 2 nd Floor, Regis House 45 King William Street London EC4R 9AN	

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 National Youth Agency (NYA) guidelines, was open to our members in one form or another from 7 September 2020 – 20 August 2021 seven days a week: Senior Club Monday – Friday evenings; Junior Club on Monday and Wednesday evenings; 4 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

From 7 September 2020 – NYA Amber. Young people were in groups of 12 (plus 3 youth workers) in split age groups (9-12yrs & 13yrs+) to allow us to service as many young people as possible.

From 5 November 2020 - Lockdown 2.0 – NYA Red. The Club closed once again but we provided several Invitation Only sessions for small groups of vulnerable members, who were able to take home packs to prepare for the Virtual Activity #VirtualAndrew's and Online Workshops, including Cookery, Photography and Art.

From 7 December – Tiers 3 and 4 – NYA Amber and from 6 January 2021 - Lockdown 3.0 – NYA Red. We were still able to remain open and welcomed Invitation Only sessions for small groups of vulnerable members for both Junior and Senior Clubs to allow some much-needed festive fun, whilst continuing to develop our #VirtualAndrew's services. We were able to encourage members to maintain active lifestyles through workout videos hosted by Senior Youth Worker and Westminster Active Coach Award Winner 2019, Tom Harper; football training exercises, tips and drills with U10 Football Coach, David and his son.

During this time, the team continued check in phone calls to members offering support. The Youth Worker team also continued to put together food, hampers, activity and care packs for members and families, with additional financial support made possible by an Emergency Winter Grant Fund from Westminster City Council, which provided much needed help for some local hard-pressed families. These included activity booklets designed specifically for the members' age bracket – Junior Club, designed by Youth Worker, Stephanie and the Senior Club designed by Youth Worker, Amina.

From 12 April 2021 – NYA – Amber. 'Bubble' sizes were no longer limited in size. The Club became 'Covid-responsible'.

From 17 May 2021 NYA – Yellow. There were no limits on numbers for Indoors or Outdoor youth sessions.

Particular successes include:

Development of youth leadership and career pathways:

- Qualification in January 2021 in Level 1 Youth Work by three Senior members as part of the Club's Youth Development Programme: William, 17 Mollie, 16 and Indie, 16. This 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. 75% 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. 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 Young Westminster Foundation, City of Westminster Charitable Trust and the Landsec Community Fund, managed by the London Community Foundation
- Two of the three Senior members have been working as paid part time Junior Youth Workers since January 2021.
- Qualification in March 2021 in Level 2 Youth Work by Youth Worker Amina, 20.

ST ANDREW'S CLUB

MISSION STATEMENT AND CHAIR'S REPORT

The Club's Membership and Programmes (continued)

- Qualification in July 2021 in Level 1 Certificate in Mentoring a young person by Youth Worker Stacey. She was also presented with the Club Staff Recognition Award for commitment and professionalism.
- Outward-bound residential 17-20 August 2021 for the Youth Development Team and staff at Call of the Wild, a centre in Wales. It was a fantastic opportunity for the team to experience new and fun challenges and spend time learning and bonding. The team worked together to complete several physically demanding challenges including caving, rock climbing, gorge walking and kayaking. The residential helped the team to work together to overcome difficult challenges. There was a real emphasis on encouraging one another and improving communication skills together. The team spent each evening round the fire, learning more about one another and spent one evening discussing ways the team can improve moving forward to offer the best possible experience for our members. Thanks to funding from the Peabody Community Fund, managed by the London Community Foundation
- 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. In August 2020 six St Andrew's Club members aged 16+ 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 2021 developing snow-sports skills with qualified instructors at Hemel Snow Centre. One of those progressed to the 8-day Excel programme which will run from Feb-April 2022 including a week in a ski resort.

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 additional funding from Westminster City Council and the Victoria BID.
- Between September to December 2020, we were able to resume face to face sessions of Cookery for small groups, within National Youth Agency guidance. During this time, our Cookery Teacher was unable to travel to deliver the sessions in person, so we made the decision to deliver her once weekly session on a Wednesday for approx. 1 hr for 15 young people by live video on a projector in the Club, with youth work staff supporting the young people. During the Lockdown 3.0 from January - 8 March 2021 we continued with live online cookery sessions, with Youth Workers delivering ingredients packs to members. The 1hr sessions were delivered via Zoom with 10-15 young people logging on from their respective homes. One Youth Worker logged on to support the young people whilst the Cookery Teacher led the session.

Development of physical skills and techniques through sporting programmes

- The Club runs 4 football teams: U10s and U14s a mixed-age girls' team and a men's team, for the first time in over 5 years. They train and play matches weekly. We introduced a 'Mini Ballers' programme for our younger members, aged 5-9 at the end of the Summer term, and this is going from strength to strength since September 2021. 'Mini Ballers' aims to improve the footballing, as well as social and teamwork skills of our youngest members. Taking place weekly, it focuses on skills and enjoyment over matches and winning. Last football season, 2020-21 was a difficult one for our teams. They had to maintain their discipline and commitment to the team through a season that was plagued by Covid restrictions often changing, meaning our teams had interruptions to scheduled fixtures and training sessions. It is difficult to run a football team with these kinds of disruptions, and we praise our players and coaches who have shown great patience and dedication to the football teams last season. Fortunately, for the second half of the scheduled season from 29 March 2021, restrictions were lifted, and we were able to get matches back on track for our teams.
- The Club's boxing for girls on Monday and Wednesday nights has been a great development, which Tom Harper, Youth Worker and Boxing Coach has built up from scratch by working with one of our members who wanted to increase her confidence and fitness levels but was too shy to join our main boxing session. She attended the sessions with Tom each week and began bringing family and friends with her. Since the summer of 2019, the group has grown to around 20 girls whose parents, for several reasons - particularly culturally - may be wary about letting them attend a youth club. The girls now not only attend boxing sessions but also engage in other activities, such as our weekly cookery sessions. Tom's group is also a great example of female empowerment and cultural integration, things we encourage at the Club. Sports England reports only 18 percent of Muslim women participate in regular sport, compared to 30 percent of the entire UK's female population. Around 80% of our girls' boxing group is Muslim.
- Older members aged 14-17 attend the Club to use our Gym on a dedicated Wednesday night, trained by Youth Worker Iman. They would like to become healthier and build up muscles; one in particular feels he needs to lose weight, meaning he had resorted to restricting his food intake. We invited these members to join some of the cookery sessions and discussed how food is integral to losing weight and being healthy. One of the members has continued to participate in our cookery sessions on an on-going basis.

ST ANDREW'S CLUB

MISSION STATEMENT AND CHAIR'S REPORT

The Club's Membership and Programmes (continued)

Development of experiences and opportunities through Holiday Projects and Trips Out

The Club ran Holiday Projects for our Junior Club and Senior Club members during each of the school holidays, funded by Young Westminster Foundation, Westminster City Council Holiday Activities Fund, John Lyon's Charity and St Giles and St George Education Charity. We used these sessions, and the longer hours the members are in the Club, to introduce new and exciting activities that offer even more opportunities for informal learning and teaching our members new skills, different to our normal Club life. For example, Archery, Theatre workshops, 'London Landmark Treasure Hunts' and water fights.

During Holiday Projects, the Club also focuses on offering members a variety of off-site trips, which are a fantastic opportunity for our members to learn informally by experiencing new surroundings, such as by taking a speed boat trip down the Thames, or a trip to London Zoo. The trips aim to put our members in new and unusual scenarios where they need to develop skills such as teamwork and self-confidence to succeed, whilst still having fun with their friends. Such trips included Go Ape, Stubbers Activity Centre and Aqua Park. These informal and fun trips broaden the horizons of many of our members and lift their aspirations.

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

We provide a safe space where our members can learn to feel confident about sharing their opinions, whilst understanding how to respect different opinions and produce positive dialogue. Although more difficult during Lockdowns, the Club runs a weekly Thursday evening discussion group with our members. Youth Workers bring together a number of key discussion topics for our members, including Starting at Secondary School, Covid Vaccinations for young people, Black History Month and Anti-Bullying Week.

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 has been bolstered by the addition to our team of Lucy, the Club's brilliant new mental health Youth Worker, recruited via Westminster City Council/ MIND across the boroughs of Brent, Wandsworth, and Westminster. Her role is to provide an early intervention, preventative service to children and young people who access Youth Hubs. This role is crucial in tackling early or symptoms of mental health before they unnecessarily escalate into a disorder. Research shows the importance of open access youth work and some targeted support, to help with mental health and wellbeing.
- A Workplace Mental Health and Wellbeing Policy and Survey was written and approved in May 2021.

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 533 members registered. Despite Lockdown and Covid-19 restrictions, we had 8,549 individual attendances from Senior Club, Junior Club and Gym members.

In 2020/21 Senior Club membership aged 8-17 (due to Friday Night Club starting at aged 8) was 275 (166 male and 109 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 football, both of which remain strong. Overall membership is once again lower than pre-Covid years, largely due to the restrictions this placed on our delivery and our ability to open all parts of the Club's facilities.

Total Senior Club attendances, including Gym membership of 135 members, for the year were: 7,275 – 1,813 attendances down on last year. Again, we attribute this to the restrictions placed on our service due to Covid-19, particularly due to Lockdown 3.0 and the limited numbers of members we were allowed to welcome. Despite this there was a significant increase in new members towards the end of the year as restrictions were lifted. Our Gym attendances were still greatly down on pre-Covid years, due to the Gym being totally closed for most of November 2020 and then from January to March 2021.

ST ANDREW'S CLUB

MISSION STATEMENT AND CHAIR'S REPORT

The Club's Membership and Programmes (continued)

The Junior Club membership totalled 123 members, 67 male and 56 female - an increase of 45 on last year. Attendances were 1,274 – 195 attendances more than last year. Our regular Junior Club holiday provisions, which provide much needed childcare/respite for parents, help generate new membership.

Over 69% of our Junior and Senior Club members come from Westminster and over 63% 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 17 July 2021 at the Club's Community Walk, we received a super endorsement from PC Maisie Bremer-Smith 3013AW, Vincent Square Safer Neighbourhoods Team, Belgravia Police Station

"Covid-19 has had a huge effect on young people's lives. Throughout the last year, the Club has been a lifeline for children who due to the pandemic, have been cut off from their friends and education. St Andrew's Club has offered a healthy distraction to these young people who may have felt encouraged to breach the rules and cause anti-social behaviour. We can continue our work in the community, knowing that the Club is providing activities to young people, often preventing the need for police intervention and allowing local young people to express themselves in a supportive environment".

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.

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) as well as one off bookings. Two regular hirers did not come back during the year due to Covid but are back from September 2021: St Matthew's School and Harris Westminster Sixth Form.

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

- Replacement of Security Grill outside Fire Escape on St Ann's Lane and step brickwork repaired.
- Installation of a Covid-secure ventilation system in the basement Gym and Studio. Generously funded by St Giles & St George Education Charity.
- Floors of Sports Hall, Studio and Theatre scrubbed and sealed.

A Trustees' Sub Committee continues considering 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 reimagining 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 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.

ST ANDREW'S CLUB

MISSION STATEMENT AND CHAIR'S REPORT

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. Through the continued unprecedented months of Covid-19, the priority has been on the health and safety of staff, members and hirers/users of the building, completing thorough Risk Assessments and implementing Covid-19 precautions.

The Trustees reviewed the Organisational Strategy in September 2021, 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 Covid-19 has added much uncertainty to the planning of fundraising events, the consistency of our venue hire for rental income and the long-term value of funders' investments. 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 months' unrestricted reserves 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 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 hard once again in November 2020 and from January-April 2021, 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. 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 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.

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.

ST ANDREW'S CLUB

MISSION STATEMENT AND CHAIR'S REPORT

Key events during 2020/21

By taking part in the annual **Big Give Christmas Challenge** in December 2020 we were able to fund Experience of a lifetime: youth residential. Twenty-four donors had their donations matched by the generous pledges from the Gledswood Charitable Trust, The Childhood Trust, an individual donor, and an additional donation made by the Gyll-Leng Charitable Trust, raising a grand total of £15,645, including Gift Aid. Due to Covid restrictions this project couldn't happen until October 2021, when 35 young people aged 9-14 went on a five-day residential at London Youth's Hindleap Warren. With many from homes on tight family budgets this transformative outward-bound trip may not otherwise have been affordable. Outcomes: improved confidence, resilience and relationship skills, plus great physical/mental health.

President's Reception – 18 March 2021. Due to Covid-19 restrictions, the Club's annual President's Reception was held online via Zoom. There was a fantastic response to our first – and hopefully last – virtual President's Reception, with over 70 people in attendance. 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."*


By taking part in the **Champions for Children Big Give Challenge** in June 2021 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 £22,832, including Gift Aid. This project was vital to help us support our members, their families, and our community by continuing to deliver our provision against the uncertainties of Covid-19 and the running costs of the Club.

Club Community Walk - Saturday 17 July. The day was a fantastic opportunity to reunite the community after a difficult 18 months, with around 65 people joining in. Families, friends (and dogs) embarked on a 10k walk, or run, starting, and finishing at the Club, where Deputy Manager Adrian was fired up the BBQ. Following the devastating diagnosis of osteosarcoma, a very rare cancer affecting around 30 children each year in the UK, for one of the Club's wonderful, long-standing members, Tyler - the Club chose to dedicate the day to Tyler and his family. All fundraising efforts were redirected to Tyler's gofundme page, which will offset the financial impact of Tyler's treatment and the add-ons that come with it.

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 the end of March 2020, the charity's activities have for a second-year running been curtailed with our face-to-face youth provision, reduced and delivered virtually when necessary, during Lockdown periods. However, to respond to the continued need from our members, flexibility from staff to deliver differently and adapt has been exceptional and support from funders has been strong. 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 in facing the exceptional challenges of the Covid-19 pandemic. The achievements and individual initiatives in this report show what a vital resource St Andrew's is in such a difficult time 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.


.....
Chair
Elizabeth Cuffy
Date: 31 January 2022

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

The Trustees present their report and financial statements for the year ended 31 August 2021. 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 2021 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 £501,026 as at 31 August 2021 of which £189,092 were tangible fixed assets. This was a good performance against the backdrop of a challenging fundraising environment and the effects of Covid-19. The surplus for the year of £57,679 reflects, to a greater extent, the incredible support of our funders and donors as well as reduced expenditure due to months of Lockdown and reduced number of programmes at the Club. This surplus has helped to grow our general reserves to approximately 4 months' running costs. We were pleased once again not to have had to furlough any staff. All part-time youth workers were given the opportunity to work during the Covid-19 Lockdown months, either preparing or delivering content for "VirtualAndrew's" or undertaking relevant e-training.

The transactions and financial position of the Charity are set out on pages 16 and 17 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 £541,516 which was an increase from £534,404 achieved in 2019/20. This figure included (a) £498,891 (2019/20: £491,678) 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 £3,000 during the year. 2020-21 saw a renewal of funding from some key supporters, to whom we are extremely grateful; (b) £29,459 (2019/20: £32,762) received from charitable activities during the year and (c) £13,166 (2019/20: £9,964) 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 £486,109 (2019/20: £448,509). The £37,600 increase was mainly due to more irregular staffing and running costs due to more months of Lockdown and reduced numbers of programmes at the Club than pre-Covid, whilst delivering youth engagement virtually where possible.

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.

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 31 August 2021 the Club had Total Reserves of £501,026 (2020: £443,347) made up of Unrestricted Funds of £402,641 (2020: £347,896) and Restricted Funds of £98,385 (2020: £95,451).

The Unrestricted Reserves of £402,641 represents Designated Reserves of £239,092 (2020: £233,158) and General Reserves of £163,549 (2020: £114,738). The Designated Reserves comprise £189,092 of a Fixed Asset Reserve and £50,000 as a Club Refurbishment reserve.

The General Reserves as at 31 August 2021 amounted to £163,549 (2020: £114,738). 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. With General Reserves now representing just under 4 months' running costs, we have been successful in 2020/21 in rebuilding the General Reserves.

The £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.

Plans for future periods

The Club continues to plan to run a number of activities in the year ahead, planning for virtual, as well as physical engagements, to build on the success of this year. In terms of the Club building maintenance there are plans to replace the original Club boiler, fitted in 1984 and a section of perished roof and guttering above the Sports Hall to ensure the building is watertight. Improvements to improve the building's security features include installing laminated security glass on the ground floor windows and installation of a Met Police approved door to access a newly created 'safe room' in the downstairs Studio, both to be generously funded by The Rose Foundation.

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

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Plans for future periods (continued)

- Engagement with technology:
 - The Club is in a competitive environment and must use technology to help us market ourselves more. In October 2021, the Club released its first edition of the STAC, an online magazine written by members for members, which includes articles on the Club's history, reports on Club life, and interviews with members and Youth Workers. The hope for this E-zine is to increase member engagement in the Club's online presence and social media spaces
 - 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 reimagining 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 2021-22 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 has five Vice Presidents. Our condolences to the family of former Vice President of the Club: John Palmer, 4th Earl of Selborne KBE DL FRS, who passed away on 12 February 2021. We are grateful that his role has been succeeded by his son, William Palmer, 5th Earl of Selborne, who maintains a continuity of marvellous involvement in St Andrew's Club by the Selborne family, since the Club's earliest beginnings.

Other new Vice Presidents are Vicky Fox, CEO of the Supreme Court of the United Kingdom; The Very Reverend Dr David Hoyle MBE, Dean of Westminster and Fr Slawomir Witoń, Administrator of Westminster Cathedral

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.

ST ANDREW'S CLUB

REPORT OF THE TRUSTEES

Structure, governance and management (continued)

Trustees

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

James Bardolph
Elizabeth Cuffy
Colin Hammond – appointed 11 February 2021
Elizabeth Hitchcock
Steven Oxley
Janette Parish
John Rhodes – resigned 25 January 2021
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.

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 16 part-time paid youth workers, supported by more than 20 volunteers.

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

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:

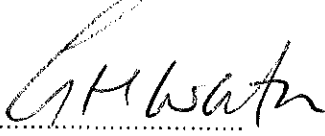
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2016 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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: 31 January 2022


.....
Treasurer
Gregory Watson
Date: 31 January 2022

ST ANDREW'S CLUB

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of St Andrew's Club (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:-

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements

ST ANDREW'S CLUB

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 12, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

This description forms part of our auditor's report.

ST ANDREW'S CLUB

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services Limited

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

Date: 9 February 2022

ST ANDREW'S CLUB

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2021

INCORPORATING INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming from					
Donations and legacies	2	334,425	164,466	498,891	491,678
Charitable activities	3	29,459	-	29,459	32,762
Other income generating activities	4	13,166	-	13,166	9,964
Total income		377,050	164,466	541,516	534,404
Expenditure on					
Raising funds		57,969	4,112	62,081	54,997
Charitable activities		284,698	139,330	424,028	393,512
Total expenditure	5	342,667	143,442	486,109	448,509
Net income before other recognised gains		34,383	21,024	55,407	85,895
Net gains/(losses) on investment assets	11	-	2,272	2,272	(880)
Net movement in funds before transfers		34,383	23,296	57,679	85,015
Transfers between funds	14	20,362	(20,362)	-	-
Net movement in funds		54,745	2,934	57,679	85,015
Fund balances brought forward 1 September 2020		347,896	95,451	443,347	358,332
Fund balances carried forward 31 August 2021		402,641	98,385	501,026	443,347

All transactions are derived from continuing activities.

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

The notes on pages 19 to 32 form part of the financial statements.

ST ANDREW'S CLUB

BALANCE SHEET (Company number 04900308)

AS AT 31 AUGUST 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		189,092		183,158
Current assets					
Stock		150		150	
Debtors	10	18,252		24,536	
Investments	11	-		18,090	
Cash at bank and in hand		330,645		264,982	
			349,047		307,758
Creditors: Amounts falling due within one year	12	(37,113)		(47,569)	
Net current assets			311,934		260,189
Net assets			501,026		443,347
Represented by:					
Unrestricted funds:					
- Designated	13	239,092		233,158	
- General		163,549		114,738	
			402,641		347,896
Restricted funds	14		98,385		95,451
Total funds	15		501,026		443,347

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 31 January 2022 and signed on behalf of the Board by:



Chair
 Elizabeth Cuffy



Treasurer
 Gregory Watson

The notes on pages 19 to 32 form part of these financial statements.

ST ANDREW'S CLUB**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 AUGUST 2021**

	Notes	Total 2021 £	Total 2020 £
Cash flow from operating activities	18	78,056	57,666
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(32,755)	(47,114)
Sale of current asset investments		20,362	-
Interest received		-	-
Net cash flow from investing activities		<u>(12,393)</u>	<u>(47,114)</u>
Net Increase in cash and cash equivalents		65,663	10,552
Cash and cash equivalents at 1 September 2020		264,982	254,430
Cash and cash equivalents at 31 August 2021		<u>330,645</u>	<u>264,982</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		330,645	264,982
Cash and cash equivalents at 31 August 2021		<u>330,645</u>	<u>264,982</u>

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 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 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 also considered the impact of the Covid-19 pandemic Lockdowns on the future viability of the charity. Since the end of March 2020, the charity's activities have been moderately curtailed. At the date of approval of these financial statements, the full long-term impact on the charity remains uncertain.

However, 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.

1.3 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.

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 7.

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.

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 £	2021 £	2020 £
Annette Duvollet Charitable Trust	-	-	-	3,000
BBC Children in Need	-	5,251	5,251	5,099
Bennett Lowell Ltd	6,500	-	6,500	6,500
Bernard Sunley Charitable Foundation	-	-	-	5,000
Big Give 2019 online donations to Junior Club	-	-	-	8,316
Big Give 2020 online donations to Members' Residential	-	5,108	5,108	-
Cayzer Trust Co Ltd	500	-	500	-
Champions for Children 2021 online donations	10,731	-	10,731	10,363
Cheetah – Pointless Production Company	-	-	-	1,250
Create Recruitment	-	2,500	2,500	-
Dudley and Geoffrey Cox Charitable Trust	5,000	-	5,000	10,000
Edward Harvist Trust	-	-	-	5,000
Fieldrose Charitable Trust	2,000	-	2,000	2,000
Forsters Charitable Trust	7,000	-	7,000	6,700
Forsters LLP	9,255	457	9,712	8,446
Garfield Weston Foundation	-	-	-	20,000
Guyll-Leng Charitable Trust	-	15,000	15,000	5,000
The Gledswood Charitable Trust	1,000	1,000	2,000	-
Harrhill Foundation, via The London Community Foundation	-	-	-	7,333
Henry Smith Charity	-	-	-	30,000
Hyde Park Place Estate Charity	-	-	-	5,000
Individuals	7,000	1,170	8,170	-
Inner London Magistrates' Court Poor Box	5,000	-	5,000	-
Integrity International Trust	-	-	-	7,205
JJ Fenwick Charitable Trust	500	-	500	-
Joan & John Corfield Charitable Trust	1,000	-	1,000	-
John Lewis Partnership	-	-	-	2,500
John Lyon's Charity	-	4,000	4,000	6,000
Roof Development from the John Scott Fund (Messrs Hoare Trustees)	-	19,600	19,600	-
Joseph Strong Frazer Trust	1,500	-	1,500	1,500
Jupiter Asset Management	500	-	500	5,500
Kitchen Social, a Mayor's Fund for London	1,250	750	2,000	4,000
Landsec Fund, via The London Community Foundation	-	14,500	14,500	6,649
London Youth Getting Active Fund	-	1,500	1,500	-
Merriman Charitable Foundation	2,500	-	2,500	2,000
Microsoft Community Partners' Fund, via The London Community Foundation	-	-	-	14,000
Nigel Scott Will Trust	10,000	-	10,000	10,000
Oil Companies Int. Marine Forum	3,000	-	3,000	3,000
Pimlico Million	-	2,000	2,000	-
Peabody Community Partners' Fund, via The London Community Foundation	-	-	-	4,988
Rachel Whittaker Legacy	-	-	-	11,250
Royal Society of St George, Westminster	-	-	-	1,000
Schroders Charitable Trust	5,000	-	5,000	-
St Giles & St George Education Charity	10,000	19,047	29,047	10,000
Strand Parishes Trust	6,000	-	6,000	5,000
Surrey Square Charitable Trust	500	-	500	-
Swire Charitable Trust	78,042	-	78,042	15,000
The Childhood Trust	5,000	2,170	7,170	5,000
The Hawthorne Charitable Trust	-	3,000	3,000	3,000
C/fwd	178,778	97,053	275,831	256,999

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

2. INCOME FROM DONATIONS AND LEGACIES (continued)	Unrestricted	Restricted	2021	2020
	£	£	£	£
B/fwd	178,778	97,053	275,831	256,999
The Law Family Charitable Foundation	5,000	-	5,000	-
The Leathersellers' Company	5,000	-	5,000	5,000
The M&G Community Fund	-	1,600	1,600	-
The Mercers' Company	-	-	-	5,000
The Rose Foundation	-	-	-	5,000
The Wogen Anniversary Trust	6,000	-	6,000	3,000
Transport for London – Minibus Scrappage Scheme	-	-	-	3,500
Tuckerman Residential	-	1,331	1,331	1,187
Victoria BID CSR Mini Project	-	4,380	4,380	-
Westminster Abbey Dean & Chapter	-	-	-	20,000
Westminster Almshouses Foundation	-	10,000	10,000	6,368
Westminster Amalgamated Charity	4,000	-	4,000	9,000
Westminster City Council	41,336	21,218	62,554	42,422
Westminster City Council Ward Budgets	-	-	-	3,244
Westminster Foundation	45,000	-	45,000	17,000
Westminster Foundation Shared Youth Projects	-	5,000	5,000	-
Woodroffe Benton Foundation	-	2,000	2,000	-
Worshipful Company of Basketmakers	1,000	-	1,000	-
Young Westminster Foundation	10,000	21,700	31,700	15,323
Major Donor	-	-	-	7,200
Major Donor	-	-	-	10,000
Major Donor	-	-	-	10,000
Sundry donations	26,888	185	27,073	52,895
Gift Aid	11,422	-	11,422	18,540
	334,425	164,466	498,891	491,678

In 2020, £348,194 of donations and legacies were attributable to the unrestricted fund, with the remaining £143,484 being attributable to the restricted fund.

3. INCOME FROM CHARITABLE ACTIVITIES	Unrestricted	Restricted	2021	2020
	£	£	£	£
Club activities revenue	370	-	370	575
Rents receivable	26,072	-	26,072	26,697
Members' subscriptions	3,017	-	3,017	5,488
Other income	-	-	-	4
	29,459	-	29,459	32,764

In 2020, £nil of income from charitable activities was attributable to the unrestricted fund, with the remaining £32,764 being attributable to the restricted fund.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

4. OTHER INCOME GENERATING ACTIVITIES	Unrestricted £	Restricted £	2021 £	2020 £
Fundraising	13,166	-	13,166	9,962
	<u>13,165</u>	<u>-</u>	<u>13,165</u>	<u>9,962</u>

In 2020, £nil of fundraising income was attributable to the restricted fund and £9,962 being attributable to the unrestricted fund.

5. EXPENDITURE	Staff costs £	Direct costs £	Support Costs £	Total 2021 £	Total 2020 £
Raising funds	50,393	11,688	-	62,081	54,997
Charitable activities:					
Promotion of mental and physical wellbeing	235,347	117,816	70,865	424,028	393,512
	<u>285,740</u>	<u>129,504</u>	<u>70,865</u>	<u>486,109</u>	<u>448,509</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 14.6% (2020: 12.5%) of its overall annual expenditure.

In 2020, £46,073 of the expenditure in relation to raising funds was attributable to the unrestricted fund with the remaining £8,924 being attributable to the restricted funds.

In 2020, £280,557 of the expenditure in relation to charitable activities was attributable to the unrestricted fund with the remaining £112,955 being attributable to restricted funds.

6. SUPPORT COSTS	2021 £	2020 £
Staff training costs	673	7,164
Finance		659
Office costs	62,702	43,923
Governance		
- Auditors' remuneration	7,490	-
- Independent Examiner's Fee	-	4,320
	<u>70,865</u>	<u>56,066</u>
7. NET EXPENDITURE FOR THE YEAR	2021 £	2020 £
Net expenditure is stated after charging/ (crediting):		
Depreciation of tangible fixed assets	<u>26,821</u>	<u>25,600</u>

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

In 2020, one Trustee appointed in error received remuneration and other financial benefits of (2020: £10,502). 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. No such event occurred in 2021

The Trustees were not reimbursed for expenses (2020: £nil). Insurance, including Trustee indemnity insurance, of £ 7,219 (2020: £4,930) was taken out during the year.

STAFF COSTS	2021 £	2020 £
Wages and salaries	269,133	228,413
Social security costs	12,969	6,903
Pension costs	3,638	3,463
	<u>285,740</u>	<u>238,779</u>

There were no employees whose annual emoluments were £60,000 or more (2020: Nil)

The key management of the charitable company comprised the CEO and the Youth Club Manager. They received remuneration of £84,184 (2020: £77,438).

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

	2021 No.	2020 No.
Youth workers and teachers:		
- Full time	3	2
- Part time	18	21
Management and administration:		
- Full time	2	1
- Part time	0	1
Fundraising:		
- Full time	1	1
- Part time	2	0
	<u>26</u>	<u>26</u>

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 2020	52,864	118,781	166,816	27,086	365,547
Additions	-	1,880	22,200	8,675	32,755
At 31 August 2021	<u>52,864</u>	<u>120,661</u>	<u>189,016</u>	<u>35,761</u>	<u>398,302</u>
DEPRECIATION					
At 1 September 2020	-	75,332	88,316	18,741	182,389
Charge	-	8,161	13,013	5,647	26,821
At 31 August 2021	<u>-</u>	<u>83,493</u>	<u>101,329</u>	<u>24,388</u>	<u>209,210</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>
NET BOOK VALUE					
At 31 August 2020	<u>52,864</u>	<u>43,449</u>	<u>78,500</u>	<u>8,345</u>	<u>183,158</u>

10. DEBTORS

	2021 £	2020 £
Prepayments	8,751	10,443
Accrued income	9,501	14,093
	<u>18,252</u>	<u>24,536</u>

11. INVESTMENTS

	Total 2020 £
At 1 September 2020	18,090
Disposals	(20,362)
realised gain	2,272
Fair value at 31 August 2021	<u>-</u>
The investments are held in Barings UK Income PlusTrust and relate to the Jim Scott Bursary restricted fund (note 15). These were fully disposed within the year.	
Historical cost at 31 August 2021	<u>-</u> <u>13,106</u>

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

12.	CREDITORS: Amounts falling due within one year	2021	2020		
		£	£		
	Other creditors	18,301	29,404		
	Accruals	16,793	9,646		
	Deferred income	2,019	8,519		
		37,113	47,569		
	Deferred Income	2021	2020		
		£	£		
	At 1 September 2020	8,519	47,807		
	Released in year	(8,519)	(47,807)		
	Deferred in year	2,019	8,519		
	At 31 August 2021	2,019	8,519		
13.	DESIGNATED FUNDS	Balance	New	Designations	Balance
		1 Sep	Designations	Released	31 Aug
		2020			2021
		£	£	£	£
	Fixed asset reserve	183,158	5,934	-	189,092
	Club refurbishment	50,000	-	-	50,000
		233,158	5,934	-	239,092

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

NOTES TO THE FINANCIAL STATEMENTS

14. RESTRICTED FUNDS	Balance 1 Sep 2020 £	Income £	Expenditure £	Transfers & 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

14. RESTRICTED FUNDS (continued)

Jim Scott Bursary Fund - was established to replace bursaries given to individuals for educational purposes by a connected charity. The restricted fund, was 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, but with plans to transfer it in 2021/22 to the John Scott Fund, (see page 6) 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.

Junior Club – this was much reduced due to Covid-19. Remaining funds from M&G Investments and Big Give Christmas Challenge 2019 will be used in the coming year.

Music Programme – this was put on hold due to Covid-19. Remaining funds received from Annette Duvollet Charitable Trust will be used in the coming year.

Friday Night Activities - this was much reduced due to Covid-19. Remaining funds received from Integrity International Trust will be used in the coming year.

Greenpower Project – this was put on hold due to Covid-19. Remaining funds received from Society of Motor Manufacturing & Traders will be used in the coming year on the kit electric car project.

E-Zine project - funds received from Octavia Foundation towards a Fashion project, which was put on hold in 2020 due to Covid-19, have been repurposed, with Octavia's consent and will be used in the coming year.

Football Programme - this was much reduced due to Covid-19. Remaining funds received from the Gyll-Leng Charitable Trust, Create Recruitment and the M&G Community Fund 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.

Basketball - Remaining funds received from the Pimlico Million 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 - this was put on hold due to Covid-19 and the remaining funds received from Young Westminster Foundation will be used in the coming year.

Cookery programme: Wednesday Nights – although much adapted to virtual and hybrid delivery, this was much reduced due to Covid-19. 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 2021-22, include grants from:

- Summer Project – remaining funds received from John Lyon's Charity to provide a Junior Club summer activity programme during July/August. The remaining 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 used in the coming year;
- Pimlico Million towards a Special Effects course, which was run in 2017-18 with a small balance remaining;
- The Big Give Christmas Challenge 2017 towards an outside speaker, on Thursday Nights. The remaining funds will be used in the coming year;
- Cookery Programme: Tuesday Nights – this was put on hold due to Covid-19. Remaining funds received from the Young Westminster Foundation will be used in the coming year;
- Stubbers Activity Trip run in August 2021 with funds from the Westminster Foundation Shared Projects. The balance will be spent in the coming year;
- Getting Active – funds received from London Youth for boxfit sessions will be used in the coming year;
- Club activities - funds received from various donors for Club activities. The remaining funds will be used in the coming year;
- Covid-19 funds - received from various donors for Club work during Covid. The remaining funds will be used in the coming year;
- Youth Worker Training – received from the Westminster Foundation Shared Projects. The balance will be spent in the coming year;

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

14 RESTRICTED FUNDS (continued)

Other restricted funds with small balances, of £2K or less, carried forward to 2021-22, include grants from:

- Summer Project – remaining funds received from John Lyon's Charity to provide a Junior Club summer activity programme during July/August. The remaining 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 used in the coming year;
- Pimlico Million towards a Special Effects course, which was run in 2017-18 with a small balance remaining;
- The Big Give Christmas Challenge 2017 towards an outside speaker, on Thursday Nights. The remaining funds will be used in the coming year;
- Cookery Programme: Tuesday Nights – this was put on hold due to Covid-19. Remaining funds received from the Young Westminster Foundation will be used in the coming year;
- Stubbers Activity Trip run in August 2021 with funds from the Westminster Foundation Shared Projects. The balance will be spent in the coming year;
- Getting Active – funds received from London Youth for boxfit sessions will be used in the coming year;
- Club activities - funds received from various donors for Club activities. The remaining funds will be used in the coming year;
- Covid-19 funds - received from various donors for Club work during Covid. The remaining funds will be used in the coming year;
- Youth Worker Training – received from the Westminster Foundation Shared Projects. The balance will be spent 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

14.1 RESTRICTED FUNDS – PRIOR YEAR	Balance 1 Sep 2019 £	Income £	Expenditure £	Transfers & Unrealised Unrealised gains £	Balance 31 Aug 2020 £
Jim Scott Bursary Fund	18,970	-	-	(880)	18,090
Junior Club	12,670	20,995	(8,364)	-	25,301
Summer Project	1,080	6,000	(5,423)	-	1,657
Deputy Manager Youth Worker salaries	26,690	-	(26,690)	-	-
Minibus	6,846	13,500	(5,912)	(11,434)	-
Arts and Crafts	1,152	-	-	-	1,152
Special Effects course	50	-	-	-	50
Thursday Night activities	1,800	-	-	-	1,800
Cookery programme	6,686	-	(3,844)	-	2,842
Wednesday Night activities	240	-	-	-	240
Monday Night activities	1,904	-	(1,904)	-	-
Music programme	1,426	3,000	(360)	-	4,066
Friday Night activities	6,632	7,205	(2,495)	-	11,342
Greenpower project	4,070	-	(886)	-	3,184
Fashion project	2,000	-	-	-	2,000
Club activities	3,081	-	(3,081)	-	-
Youth Development Team	-	16,649	(8,781)	-	7,868
Youth Development team residential	-	4,988	(4,988)	-	-
Part Time Youth worker salaries	-	5,000	(5,000)	-	-
Christmas Activities	-	2,000	(1,452)	-	548
Photography	-	2,994	(2,994)	-	-
Flip Out Trip Out	-	250	(250)	-	-
Outreach	-	7,823	(4,203)	-	3,620
Spring Chronicle	-	422	(422)	-	-
Pump Repairs	-	-	-	-	-
Cookery programme – Wednesday Night	-	5,099	-	-	5,099
Flooring	-	10,000	(9,896)	-	104
Covid-19	-	26,368	(21,997)	-	4,371
Summer Chronical	-	362	(362)	-	-
Kitchen Social	-	4,000	(1,883)	-	2,117
Table Tennis Table	-	1,279	(25)	(1,254)	-
Air Conditioning	-	4,922	(13)	(4,909)	-
Other small funds fully spent in year	26	628	(654)	-	-
	<u>95,323</u>	<u>143,484</u>	<u>(121,789)</u>	<u>21,477</u>	<u>95,451</u>

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:

	2020-21 £	2019-20 £
Less than one year:	9,831	10,465
Two to five years:	18,037	26,616
Over five years	90	-
	<u>27,958</u>	<u>37,081</u>

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

16. RELATED PARTY TRANSACTIONS

There are no related party transactions in the year to 31 August 2021 (2020: 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	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>

17.1. ALLOCATION OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Unrestricted £	Restricted £	Total £
Fixed assets	183,158		183,158
Current assets	212,307	95,451	307,758
Current liabilities	(47,569)		(47,569)
	<u>347,896</u>	<u>95,451</u>	<u>443,347</u>

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

	2021 £	2020 £
Net income for the year	62,542	85,015
(Gain)/loss on investments	(2,272)	880
Depreciation of tangible fixed assets	21,960	25,600
Decrease in debtors	6,283	8,614
(Decrease) in creditors	(10,457)	(62,443)
Net cash flow from operating activities	<u>78,056</u>	<u>57,666</u>