

**ST ANDREW'S CLUB**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2013**

**Registered Company No. 04900308**



## ST ANDREW'S CLUB

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## ST ANDREW'S CLUB

### REFERENCE AND ADMINISTRATIVE DETAILS

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|                                |   |   |
|--------------------------------|---|---|
| <b>President</b>               | Mark Field MP   |   |
| <b>Vice Presidents</b>         | Mrs Christabel Dimmock<br>The Very Reverend Dr John Hall<br>Michael Passmore<br>The Earl of Selborne KBE DL FRS<br>Sir David Sieff<br>Canon Christopher Tuckwell  |   |
| <b>Trustees</b>                | Ray Mingay CMG<br>Anthony Scott<br>James Scott-Webb<br>Lionel Hoare<br>Jayne Adams<br>Steven Oxley<br>Janette Parish<br>Martin Snow<br>Barry Walsh  | Chairman<br>Deputy Chairman<br>Honorary Treasurer |
| <b>Advisers</b>                | Bill Andrewes<br>Councillor Alan Bradley (Observer to July 2013)<br>The Lord Brooke of Sutton Mandeville CH PC<br>Major General David Burden CB CVO CBE<br>Caroline Flynn-MacLeod<br>Councillor Louise Hyams (Observer from July 2013)<br>William Underhill |   |
| <b>General Manager</b>         | Paul Whittle  |   |
| <b>Director of Development</b> | Naomi Roper   |   |
| <b>Assistant Club Managers</b> | Adrian Phillips<br>Burcin Tagman  |   |
| <b>Charity number</b>          | 1103322   |   |
| <b>Company number</b>          | 04900308  |   |
| <b>Principal office</b>        | Alec Wizard House<br>12 Old Pye Street<br>London<br>SW1P 2DG<br>Telephone: 020 7222 6481<br>Email: <a href="mailto:info@standrewsclub.com">info@standrewsclub.com</a><br>Website: <a href="http://www.standrewsclub.com">www.standrewsclub.com</a>          |   |
| <b>Bankers</b>                 | Barclays Bank PLC<br>Westminster Branch<br>2 Victoria Street<br>London SW1H 0ND   |   |
| <b>Solicitors</b>              | Slaughter and May<br>One Bunhill Row<br>London EC1Y 8YY   |   |
| <b>Independent Auditors</b>    | Wilkins Kennedy LLP<br>Bridge House<br>London Bridge<br>London SE1 9QR  |   |

## **ST ANDREW'S CLUB**

### **MISSION STATEMENT**

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St Andrew's gives to young people of diverse backgrounds, a sense of belonging and fun, in a safe and attractive environment where they develop self confidence, and respect for others and, thereby, their ability to contribute to society as good citizens.

### **CHAIRMAN'S REPORT**

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#### **Summary**

St Andrew's continued its full programme of activities in the year ended 31 August 2013. Attendance has remained steady throughout the year. Registered membership was 700 in the main club, with an additional 136 5-9 year olds in the Junior Club.

For the year ended 31 August 2013 total incoming resources were £439,354 (2012 £441,846) and total expenditure was £453,601 (2012 £475,546). Therefore net resources expended during the year were £14,247 (2012: net resources expended £33,700). At 31 August 2013 net assets were £294,536 (2012: £307,162).

#### **Membership**

We had a total membership of 836 – up from 825 in the previous year.

Our main Club has an annual membership of 700 people, mostly from the age of 9 – 19, and welcomed an average of 70 young people every evening during the last year. During the summer holidays this year an average of 60 young people attended daily.

Our gender mix is 75 per cent male/ 25 per cent female. Whilst the percentage of male membership is higher because of our extensive football and gym provision, female members attend on a more regular basis. We are working to increase the proportion of female membership and during the year have continued to grow our provision for girls and young women.

St Andrew's welcomes all members, regardless of race, gender, faith, sexuality and background. The area we serve is racially diverse and a large proportion of our members come from Black Minority Ethnic communities. The majority of our members come from Westminster, with others coming from the neighbouring boroughs of Lambeth, Southwark and Kensington and Chelsea, as well as further afield.

#### **Activities**

2012/13 was a successful season for the St Andrew's football teams. All our teams competed in leagues. Our Under 11s team came top of their league, losing only one match all season; the 1<sup>st</sup> XI team won two major trophies and were runners up in their league. Our Under 14 team took part in London Football Journeys which is detailed below.

We have established an Under 9s team and participation has been strong throughout the year. Girls' football training continues to be popular, although we have not had enough participants to field a competitive team.

We aim to offer something to appeal to everyone and other activities include archery, music production, capoeira, fashion design, health and beauty, karate and arts and crafts. Cookery classes remain the Club's most popular non-sporting activity and provision has continued on four evenings a week.

Drama has been re-instated on the Club programme and this has had a strong uptake. In addition to in-house workshops we have taken groups to performances at the St James's Theatre (with all tickets kindly donated by the theatre).

Graffiti art remains hugely popular, with staff teaching young people that graffiti produced on clothes and canvases is art, whilst graffiti sprayed on public property is vandalism and illegal. The message has been absorbed, with no graffiti reported in the streets and estates surrounding St Andrew's in the past year.

We have increased our fitness provision to include an ABA accredited Boxing Club – detailed below. We continue to offer a variety of other sporting and exercise classes – from archery to yoga. We continue to market our fitness classes to the mothers of our youngest members who can keep fit at St Andrew's whilst their children are occupied in our Junior Club.

## ST ANDREW'S CLUB

### CHAIRMAN'S REPORT

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#### Activities (continued)

This year we ran a four-week summer project which attracted an average of 60 members per day. This provision was part funded by a grant from Westminster City Council. We ran a variety of creative and sporting in-house activities, along with subsidised day trips. In addition we continue to rent out the Club space to Edutain – Westminster City Council's funded holiday provision for 8-13 year olds - during all school holidays.

#### Activity highlights over the past year include:

**St Andrew's Boxing Club** – We now have an ABA affiliated boxing club – run by a volunteer who is an ex-member and parent of a current member. This was set up at the club in response to a need in the community. Both male and female members (a positive Olympic legacy) are attending and boxers are competing under the St Andrew's name again for the first time in forty years.

**'London Football Journeys** – Our Under 14s team have represented the Club in the London Football Journeys project- a London wide programme working with young people to breakdown postcode barriers and unite boys and young men through their enthusiasm for football. As well as football tournaments, the young people had media training and made films about their experience which can be seen on the St Andrew's website.

**HMP Guildford Visit** – A group of female members met with women prisoners to hear about their involvement in crime and prison experience. The visit was specifically aimed at female members between 14-18 years, in order to reduce the potential risk of offending.

The prisoners spoke honestly about their experiences of crime, of being inside prison and the affect it had on their families, who often lived in other parts of the country. Meeting the women borne in on our members a realisation of the consequences of involvement in crime.

**Snow Camp** – Nine members took part in this modular programme which teaches snow sports and life skills. Four of these members have so far qualified as Snow sports instructors and are hoping to work a ski season in the next year.

**Chess in Schools and Communities** – This is now a weekly programme engaging young people in competitive chess playing, in partnership with our local Neighbourhood Watch.

We recognise the need to help our young people with education and employment opportunities and we offer accredited courses where possible. We provide homework help every evening and are working with local job brokerage schemes – the SW1 Bid and Crown Estates - to assist older members and alumni with CV writing and interview preparation, as well as actively recruiting for local companies. We have, in addition, run a Routes into Construction workshop with Mansell and British Land. We continue to open our gym and computer facilities in the day for older members, many of whom are not in education, employment or training ('NEET').

In the last year eight part time youth workers have achieved a Level 2 Certificate in Youth Work from the University of Hull.

We continue to work closely with Westminster City Council's Gang Prevention Unit and with the Council's 'Team Around the Youth Club' – working with social services to identify young people at risk. We also participate in the 'Safer Neighbourhood Forum' with the Metropolitan Police and Westminster City Council.

#### Our Building

In 2013 we have undertaken extensive works refurbishing the stairs and flooring throughout the building for the first time in almost thirty years. This work was only carried out when restricted donations were received to fund the work.

## ST ANDREW'S CLUB

### CHAIRMAN'S REPORT

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#### Finance

##### Fundraising

During the year ended 31 August 2013, total incoming resources were £439,354 (2012 £441,846). Details are set out in Notes 3, 4 and 5 of the Accounts.

Prominent grants of £10,000 and above included: £47,000 from M&G Investments towards core costs, £40,000 from Andrew Wemyss towards salary and other core costs, £25,000 from the Anglo American Foundation towards salary costs, and £25,000 each from The Henry Smith Charity and the Westminster Foundation. The last three donations are part of three-year funding agreements (an additional £7,784 was raised from Anglo American staff fundraising). £25,000 was received from Comic Relief – the second payment of a two year £50,000 grant. Children in Need made a grant of £15,808 to fund the Junior Club. Development Securities gave £16,000 to fund our cookery programme and core costs. £10,000 was received as the second payment of a three year grant from the Wates Foundation towards core costs. £10,000 was received from the Ronald and Rita McAulay Foundation towards core costs. £10,000 was received as a legacy from the estate of Irene Wizard. Grants from the Hedley Foundation, Bernard Sunley Foundation, the Rose Foundation and Westminster City Council's Ward Budget Fund enabled refurbishment works on the Clubhouse stairs.

A list of all donations over £3,000 is listed in Note 3 of the Accounts.

The Club benefited from a fundraising Christmas Carol Service at the Tower of London. Our sincere thanks are due to General the Lord Dannatt GCB CBE MC DL for hosting the evening, The Right Reverent Richard Chartres, Bishop of London for giving the sermon, The Reverend Canon Roger Hall MBE for conducting the service, and to M&G Investments for sponsoring the event.

Overall, the Club benefited from a growing number of supporters, without whose donations — both great and small — we should not be able to carry out our work. We are very grateful to all of them.

The Club saw a slight reduction in income -£2,492- in 2012/13. In this financial year we have not benefitted from the £50,000 rental income from Westminster School, who have moved into their own sports facilities following a 27 year tenancy with St Andrew's. New, restricted income from Westminster City Council was down from £20,000 in 2011/12 to £9,400. However, voluntary income – from trusts, individuals and companies – has grown to £388,257 (2012: £305,547).

Due to unexpected circumstances, a three month pause in fundraising was necessary in 2012/13 and it is a tribute to our supporters and fundraisers that income over the year was only marginally down on 2011/12.

Our Development Board - comprising of a number of key local business people and residents – continues to be a great asset to our fundraising. Thanks to the work of Board members we have secured a number of new supporters.

##### Expenses

Total resources expended were £453,601 (2012 £475,546).

The largest element of costs is staff: £241,914 (2012 £230,608).

The increase in expenditure on staff is due to the recruitment of a part time Development Assistant to fundraise and to support our voluntary Development Board.

Non staff costs totalled £211,687 (2012 £244,938).

Expenditure costs have been reduced due to partnership work with other charities and service providers, such as Snow Camp, who in the last financial year offered bursaries in exchange for use of our building.

Whilst conditions are increasingly challenging, we are cautiously positive about the funding of the Club and are determined that any shortfalls will be met by the increased funding efforts of the Club's Staff, Trustees and Development Board and continued firm control of costs.

##### Governance

Jayne Adam and Martin Snow have joined our Board of Trustees. I am delighted to welcome them and thank them, and all fellow trustees, for their hard work and commitment to the Club in the last financial year.



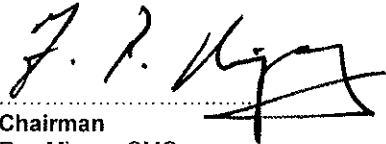
## ST ANDREW'S CLUB

### CHAIRMAN'S REPORT

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#### Outlook

2013/14 will be a challenging year. Our services are ever more relevant to inner city youth but the pressures on resources are ever greater. We plan to develop further the programme of activities offered to our members. We will be seeking every opportunity to promote our work and to raise the necessary funds and to control costs to sustain it. We will also continue to raise capital repairs to our Club premises. After 148 years of service to young people, St Andrew's continues to play a key role in the life of its inner city community. We remain in excellent heart under the leadership of Paul Whittle and his team and we are determined to remain sustainable and to thrive in the service of young people in the year ahead.



**Chairman**  
Ray Mingay CMG

Date: 27 January 2014

## ST ANDREW'S CLUB

### REPORT OF THE TRUSTEES

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The Board of Trustees have pleasure in presenting their annual report on the affairs of the Club together with the financial statements for the year ended 31 August 2013.

#### **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.

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:

Lionel Hoare  
Jayne Adams – appointed 20 May 2013  
Ray Mingay CMG  
Steven Oxley  
Janette Parish  
Anthony Scott  
James Scott-Webb  
Martin Snow – appointed 21 January 2013  
Barry Walsh

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 re-appointment. 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 two-monthly throughout the year.

The Club employs full-time a General Manager, a Development Director, two Assistant Club Managers, one Administrator, one part time Development Assistant and 16 part-time paid youth-workers, supported by more than 20 volunteers.

## ST ANDREW'S CLUB

### REPORT OF THE TRUSTEES

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#### Objectives and activities

##### History

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

On 11 November 1940 the Club's premises were destroyed during the Blitz.

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.

##### Activities

The Club's activities, achievements and performance for the year ended 31 August 2013 are set out in the Chairman's Report.

##### 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.

#### Financial review

The transactions and financial position of the Company are set out on pages 11 and 12 of the financial statements.

##### 1. Income:

Each year the Club has to obtain finance from external sources to fund the general running costs that allow the Club to remain open and to be staffed. The Club's total income for the year was £439,354 down from £441,846 achieved in 2012. This figure included (a) £388,257 (£305,547 in 2012) received from numerous charitable trusts, other grant giving charities and individuals, (b) £24,963 (£65,160 in 2012) received from various fund raising events and (c) £26,134 from other sources (£71,139 in 2012).

The Management Committee expect the finance available for youth charities to remain under pressure as public sector budgets are reduced and more grant giving charities concentrate on granting one off sums for specific items of expenditure. However the Management Committee's focus remains on regularly contacting appropriate sources of funding in the pursuit of finance.

## ST ANDREW'S CLUB

### REPORT OF THE TRUSTEES

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#### Financial review (continued)

**2. Expenditure:**

The Management Committee continues to review expenditure and to make efficiency savings where possible, but without reducing the level of activities that the Club provides for the benefit of its 836 Members.

As part of the fundraising activities, significant efforts are made to identify sponsors to fund specific Club activities and requirements.

**3. Investment policy:**

Rates of interest on Deposit Accounts and returns from other investments forms are reviewed and compared on a regular basis to ensure the Club invests its surplus resources in the most appropriate manner. However the Club is not in the financial position to take unnecessary risks with its surplus funds and because such funds are limited in size they are held on deposit albeit prevailing interest rates do not allow significant interest to be received.

**4. Fundraising:**

A sub-committee of the Management Committee monitors and assists the Development Director. In addition a Development Board has been created, which is comprised of a number of local business people and supporters of St Andrew's.

The key elements of the fundraising strategy remain:

- ◆ An emphasis on identifying regular committed donors; and
- ◆ Making regular presentations to grant-giving trusts, corporate and well-disposed individuals.

#### Reserves policy

The Club aims to have reasonable Unrestricted Funds comprising (a) Designated Reserves - to finance its existing fixed assets and non core expenditure anticipated or approved and (b) General Reserves - to give the Club a degree of liquidity to cover day to day running expenses.

As at 31 August 2013 Unrestricted Funds of £251,606 were held (2012: £256,129) of which £155,601 were Designated Reserves (see Note 11) and £96,005 were General Reserves. It is the Management Committee's intention to increase the balance of General Reserves to £250,000 so that the Club has sufficient cash resources to finance the estimated running expenses for a six month period.

In addition to Unrestricted Funds, the Club has Restricted Funds which represent funds to be spent in a manner restricted by the donor. As at 31 August 2013 Restricted Reserves of £42,930 (2012: £51,033) were held by the Club (see Note 12).

## ST ANDREW'S CLUB

### REPORT OF THE TRUSTEES

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#### 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;
- 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.

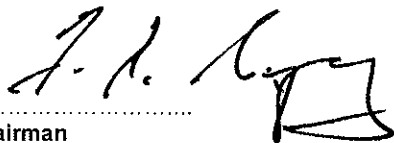
The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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:



.....  
**Chairman**  
Ray Mingay CMG

Date: 27 January 2014



.....  
**Honorary Treasurer**  
James Scott-Webb

Date: 27 January 2014

## ST ANDREW'S CLUB

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

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We have audited the financial statements of St Andrew's Club for the year ended 31 August 2013 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

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 2013, 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 (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparation of the trustees' report.

*Wilkins Kennedy LLP*

Wilkins Kennedy LLP

**M Wilkes (Senior Statutory Auditor)**

For and on behalf of **Wilkins Kennedy LLP, Statutory Auditor**

Date: *30 January 2014*

Bridge House  
London Bridge  
London SE1 9QR

**ST ANDREW'S CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)**

**FOR THE YEAR ENDED 31 AUGUST 2013**

|  | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2013<br>£ | Total<br>2012<br>£ |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Incoming resources</b>  |       |                            |                          |                    |                    |
| <b>Incoming resources from generated funds:</b>                                  |       |                            |                          |                    |                    |
| Voluntary income   | 3     | 272,880                    | 115,377                  | 388,257            | 305,547            |
| Activities for generating funds  | 4     | 24,963                     | -                        | 24,963             | 65,160             |
| Investment income  |       | 409                        | -                        | 409                | 431                |
| <b>Incoming resources from charitable activities</b>                             | 5     | 25,725                     | -                        | 25,725             | 70,708             |
| <b>Total incoming resources</b>  |       | <b>323,977</b>             | <b>115,377</b>           | <b>439,354</b>     | <b>441,846</b>     |
| <b>Resources expended</b>  |       |                            |                          |                    |                    |
| <b>Cost of generating funds</b>  |       | 14,950                     | 49,000                   | 63,950             | 61,812             |
| <b>Charitable activities:</b>  |       |                            |                          |                    |                    |
| Promotion of mental and physical wellbeing                                       |       | 308,374                    | 75,653                   | 384,027            | 407,734            |
| <b>Governance costs</b>  |       | 5,624                      | -                        | 5,624              | 6,000              |
| <b>Total resources expended</b>  | 6     | <b>328,948</b>             | <b>124,653</b>           | <b>453,601</b>     | <b>475,546</b>     |
| <b>Net (resources expended) incoming resources before other recognised gains</b> |       | <b>(4,971)</b>             | <b>(9,276)</b>           | <b>(14,247)</b>    | <b>(33,700)</b>    |
| <b>Unrealised gains/(losses) on investment assets</b>                            | 8     | -                          | 1,621                    | 1,621              | (294)              |
| <b>Net (resources expended)/ incoming resources</b>                              |       | <b>(4,971)</b>             | <b>(7,655)</b>           | <b>(12,626)</b>    | <b>(33,994)</b>    |
| Transfers between funds  | 12    | 448                        | (448)                    | -                  | -                  |
| <b>Net movement in funds</b>   |       | <b>(4,523)</b>             | <b>(8,103)</b>           | <b>(12,626)</b>    | <b>(33,994)</b>    |
| <b>Fund balances brought forward 1 September 2012</b>                            |       | 256,129                    | 51,033                   | 307,162            | 341,156            |
| <b>Fund balances carried forward 31 August 2013</b>                              | 13    | <b>£251,606</b>            | <b>£42,930</b>           | <b>£294,536</b>    | <b>£307,162</b>    |

All transactions are derived from continuing activities.

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

The notes on pages 13 to 21 form part of the financial statements.

**ST ANDREW'S CLUB**

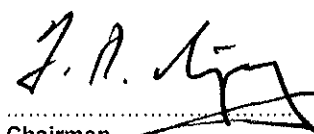
**BALANCE SHEET**

**AS AT 31 AUGUST 2013**

|   | Notes | 2013            |                        | 2012            |                        |
|---|-------|-----------------|------------------------|-----------------|------------------------|
|   |       | £               | £                      | £               | £                      |
| <b>Fixed assets</b>                                   |       |                 |                        |                 |                        |
| Tangible assets                                       | 7     |                 | 130,601                |                 | 143,256                |
| <b>Current assets</b>                                 |       |                 |                        |                 |                        |
| Stock   |       | 150             |                        | 150             |                        |
| Debtors   | 8     | 34,242          |                        | 7,284           |                        |
| Investments   | 9     | 19,758          |                        | 18,137          |                        |
| Cash at bank and in hand                              |       | 143,010         |                        | 165,128         |                        |
|   |       | <u>197,160</u>  |                        | <u>190,699</u>  |                        |
| <b>Creditors: Amounts falling due within one year</b> | 10    | <u>(33,225)</u> |                        | <u>(26,793)</u> |                        |
| <b>Net current assets</b>                             |       |                 | <u>163,935</u>         |                 | <u>163,906</u>         |
| <b>Net assets</b>                                     |       |                 | <u><b>£294,536</b></u> |                 | <u><b>£307,162</b></u> |
| <b>Represented by:</b>                                |       |                 |                        |                 |                        |
| Unrestricted funds:                                   |       |                 |                        |                 |                        |
| - Designated  | 11    | 155,601         |                        | 168,256         |                        |
| - General   |       | <u>96,005</u>   |                        | <u>87,873</u>   |                        |
|   |       |                 | 251,606                |                 | 256,129                |
| Restricted funds                                      | 12    |                 | <u>42,930</u>          |                 | <u>51,033</u>          |
| <b>Total funds</b>                                    |       |                 | <u><b>£294,536</b></u> |                 | <u><b>£307,162</b></u> |

The financial statements have been prepared in accordance with the provisions relating to small entities and with the Financial Reporting Standard for Smaller Entities (April 2008).

The financial statements were approved on 27 January 2014 and signed on behalf of the Board by:



**Chairman**  
Ray Mingay CMG



**Honorary Treasurer**  
James Scott-Webb

The notes on pages 13 to 21 form part of these financial statements.



## ST ANDREW'S CLUB

### NOTES TO THE FINANCIAL STATEMENTS

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#### 1. ACCOUNTING POLICIES

##### (a) Basis of accounting

The financial statements are prepared under the historical cost convention, as modified for the revaluation of investments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), applicable UK Accounting Standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005), issued in March 2005, the Charities Act 2011 and the Companies Act 2006.

##### (b) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary 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.
- Activities for generating funds includes fundraising event income and is accounted for on a receivable basis.
- Incoming resources from charitable activities 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.

##### (c) Charitable expenditure

Expenditure is accounted for on an accruals basis and is inclusive of irrecoverable VAT.

- 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.

##### (d) 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 |

## ST ANDREW'S CLUB

### NOTES TO THE FINANCIAL STATEMENTS

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#### 1. ACCOUNTING POLICIES (continued)

##### (d) Tangible fixed assets (continued)

No depreciation is provided on freehold land and buildings as required under Financial Reporting Standard 15, 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.

##### (e) Investment assets

Investment assets are included in the accounts at their market value. Where held as on ongoing investment they are included as fixed assets. If the investment is to be realised within twelve months it is categorised as a current asset.

##### (f) Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks.

##### (g) 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 particular restricted purposes.

Designated funds – these are funds set aside by the trustees out of 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.

##### (h) Legal status

St Andrew's Club is a company limited by guarantee. The Memorandum of Association restricts the liability of members on winding up to £1 unless their liability becomes unlimited through contravention of the Memorandum. In the case of winding up none of the accumulated funds are distributable to the members but shall be given or transferred to some other charitable institution having similar objectives.

#### 2. TAXATION

The charitable company is 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. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## ST ANDREW'S CLUB

### NOTES TO THE FINANCIAL STATEMENTS

| 3. VOLUNTARY INCOME                                   | Unrestricted<br>£ | Restricted<br>£ | 2013<br>£       | 2012<br>£       |
|---|-------------------|-----------------|-----------------|-----------------|
| M&G Investments                                       | 47,000            | -               | 47,000          | -               |
| Andrew Wemyss/ John Scott Charitable Trust            | 16,000            | 24,000          | 40,000          | 9,333           |
| Anglo American  | 7,784             | 25,000          | 32,784          | 25,000          |
| Comic Relief  | 25,000            | -               | 25,000          | 25,000          |
| Henry Smith Charity                                   | 25,000            | -               | 25,000          | 25,000          |
| Westminster Foundation                                | 25,000            | -               | 25,000          | 25,000          |
| Development Securities                                | 10,000            | 6,000           | 16,000          | 6,000           |
| BBC Children in Need                                  | -                 | 15,808          | 15,808          | -               |
| Hedley Foundation                                     | -                 | 10,000          | 10,000          | -               |
| Irene Wizard Legacy                                   | 10,000            | -               | 10,000          | -               |
| Ronald and Rita McAulay Foundation                    | 10,000            | -               | 10,000          | -               |
| Wates Foundation                                      | 10,000            | -               | 10,000          | 10,000          |
| WNC Scott Will Trust                                  | 10,000            | -               | 10,000          | 10,000          |
| Finnmeccanica   | -                 | 7,500           | 7,500           | -               |
| S Oxley   | 7,000             | -               | 7,000           | 4,000           |
| Newman's Own  | -                 | 6,499           | 6,499           | 10,802          |
| Westminster City Council Ward Budget                  | -                 | 5,400           | 5,400           | -               |
| Bernard Sunley Charitable Foundation                  | -                 | 5,000           | 5,000           | -               |
| E Baxter  | 5,000             | -               | 5,000           | -               |
| Rose Foundation                                       | -                 | 5,000           | 5,000           | -               |
| Swires Charitable Trust                               | 5,000             | -               | 5,000           | -               |
| Westminster City Council (positive activities budget) | -                 | 5,000           | 5,000           | -               |
| Hawthorne Trust                                       | 3,000             | -               | 3,000           | 3,000           |
| John Lyon's Charity                                   | -                 | -               | -               | 25,000          |
| Westminster City Council Inclusion Project            | -                 | -               | -               | 20,000          |
| Garfield Weston                                       | -                 | -               | -               | 10,000          |
| Mercers Company                                       | -                 | -               | -               | 10,000          |
| Grocer's Charity                                      | -                 | -               | -               | 5,000           |
| Young England Kindergarten                            | -                 | -               | -               | 4,500           |
| Esmee Fairbairn Foundation                            | -                 | -               | -               | 4,000           |
| Westminster Amalgamated Charity                       | -                 | -               | -               | 4,000           |
| Gift Aid receivable                                   | 19,494            | -               | 19,494          | 4,155           |
| Sundry donations                                      | 37,602            | 170             | 37,772          | 65,757          |
|   | <b>£272,880</b>   | <b>£115,377</b> | <b>£388,257</b> | <b>£305,547</b> |

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

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

|   |                       |                       |
|---|-----------------------|-----------------------|
| <b>4. ACTIVITIES FOR GENERATING FUNDS</b> | <b>2013</b>           | <b>2012</b>           |
|   | <b>£</b>              | <b>£</b>              |
| Fundraising                               | 14,963                | 5,774                 |
| One-off fundraising events                | 10,000                | 59,386                |
|   | <b><u>£24,963</u></b> | <b><u>£65,160</u></b> |

|   |                       |                       |
|---|-----------------------|-----------------------|
| <b>5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b> | <b>£</b>              | <b>£</b>              |
| Club activities revenue                                 | 2,262                 | 5,613                 |
| Canteen income  | 2,463                 | 3,533                 |
| Rents receivable  | 15,651                | 56,096                |
| Members' subscriptions                                  | 5,349                 | 5,466                 |
|   | <b><u>£25,725</u></b> | <b><u>£70,708</u></b> |

|  |                        |                        |                       |                        |                        |
|--|------------------------|------------------------|-----------------------|------------------------|------------------------|
| <b>6. RESOURCES EXPENDED</b>               | <b>Staff costs</b>     | <b>Direct costs</b>    | <b>Support costs</b>  | <b>Total 2013</b>      | <b>Total 2012</b>      |
|  | <b>£</b>               | <b>£</b>               | <b>£</b>              | <b>£</b>               | <b>£</b>               |
| <b>Cost of generating funds</b>            | 49,000                 | 14,950                 | -                     | 63,950                 | 61,812                 |
| <b>Charitable activities:</b>              |                        |                        |                       |                        |                        |
| Promotion of mental and physical wellbeing | 192,914                | 158,365                | 32,748                | 384,027                | 407,734                |
| <b>Governance costs</b>                    | -                      | -                      | 5,624                 | 5,624                  | 6,000                  |
|  | <b><u>£241,914</u></b> | <b><u>£173,315</u></b> | <b><u>£38,372</u></b> | <b><u>£453,601</u></b> | <b><u>£475,546</u></b> |

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 8.6% (2012: 7%) of its overall annual expenditure.

|  |                      |                      |
|--|----------------------|----------------------|
| <b>6.1 Resources expended includes:</b>  | <b>2013</b>          | <b>2012</b>          |
|  | <b>£</b>             | <b>£</b>             |
| Amounts paid to auditors:                |                      |                      |
| - (over)/under provision from prior year | (376)                | -                    |
| - for audit                              | 6,000                | 6,000                |
| Depreciation                             | 14,637               | 23,512               |
|  | <b><u>14,637</u></b> | <b><u>23,512</u></b> |

## ST ANDREW'S CLUB

### NOTES TO THE FINANCIAL STATEMENTS

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| 6.2 Staff costs       | 2013<br>£       | 2012<br>£       |
|-----------------------|-----------------|-----------------|
| Wages and salaries    | 223,823         | 212,733         |
| Social security costs | 18,091          | 17,875          |
|                       | <u>£241,914</u> | <u>£230,608</u> |

No employee earned more than £60,000 per annum (2011: nil)

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

|                             | No.       | No.       |
|-----------------------------|-----------|-----------|
| Youth workers and teachers: |           |           |
| - Full time                 | 3         | 3         |
| - Part time                 | 17        | 16        |
| Administration:             |           |           |
| - Full time                 | 2         | 2         |
| - Part time                 | 1         | -         |
|                             | <u>23</u> | <u>21</u> |

### 6.3 Transactions with Trustees

No Trustee received any remuneration or reimbursed expenses during the year under review. Insurance, including Trustee indemnity insurance, of £8,874 (2012: £9,204) was taken out during the year.

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

7. TANGIBLE FIXED ASSETS

|                       | Freehold<br>land &<br>buildings<br>£ | Fixtures &<br>fittings<br>£ | General club<br>equipment &<br>vehicles<br>£ | Computer<br>equipment<br>£ | Total<br>£      |
|-----------------------|--------------------------------------|-----------------------------|--|----------------------------|-----------------|
| <b>COST</b>           |                                      |                             |  |                            |                 |
| At 1 September 2012   | 52,864                               | 84,617                      | 64,060                                       | 17,600                     | 219,141         |
| Additions             | -                                    | 232                         | 1,024  | 726                        | 1,982           |
| Disposals             | -                                    | -                           | -  | (4,990)                    | (4,990)         |
| At 31 August 2013     | <u>52,864</u>                        | <u>84,849</u>               | <u>65,084</u>                                | <u>13,336</u>              | <u>216,133</u>  |
| <b>DEPRECIATION</b>   |                                      |                             |  |                            |                 |
| At 1 September 2012   | -                                    | 19,636                      | 43,214                                       | 13,035                     | 75,885          |
| On disposals          | -                                    | -                           | -  | (4,990)                    | (4,990)         |
| Charge                | -                                    | 5,499                       | 4,573  | 4,565                      | 14,637          |
| At 31 August 2013     | <u>-</u>                             | <u>25,135</u>               | <u>47,787</u>                                | <u>12,610</u>              | <u>85,532</u>   |
| <b>NET BOOK VALUE</b> |                                      |                             |  |                            |                 |
| At 31 August 2013     | <u>£52,864</u>                       | <u>£59,714</u>              | <u>£17,297</u>                               | <u>£726</u>                | <u>£130,601</u> |
| <b>NET BOOK VALUE</b> |                                      |                             |  |                            |                 |
| At 31 August 2012     | <u>£52,864</u>                       | <u>£64,981</u>              | <u>£20,846</u>                               | <u>£4,565</u>              | <u>£143,256</u> |

8. DEBTORS

|                | 2013<br>£      | 2012<br>£     |
|----------------|----------------|---------------|
| Prepayments    | 9,842          | 7,284         |
| Accrued income | 24,400         | -             |
|                | <u>£34,242</u> | <u>£7,284</u> |

ST ANDREW'S CLUB

NOTES TO THE FINANCIAL STATEMENTS

9. INVESTMENTS

|                                       | Restricted<br>2013<br>£ | Total<br>2013<br>£    |
|---------------------------------------|-------------------------|-----------------------|
| At 1 September 2012                   | 18,137                  | 13,137                |
| Unrealised gains                      | 1,621                   | 1,621                 |
| <b>Market value at 31 August 2012</b> | <b><u>£19,758</u></b>   | <b><u>£19,758</u></b> |
| Historical cost at 31 August 2013     | <u>£15,436</u>          | <u>£15,436</u>        |

The investments relate to the Jim Scott Bursary restricted fund (note 12).

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

|                             | 2013<br>£             | 2012<br>£             |
|-----------------------------|-----------------------|-----------------------|
| Barings UK Income PlusTrust | <u>19,758</u>         | <u>18,137</u>         |
|                             | <b><u>£19,758</u></b> | <b><u>£18,137</u></b> |

10. CREDITORS: Amounts falling due within one year

|                 | £              | £              |
|-----------------|----------------|----------------|
| Other creditors | 19,332         | 17,332         |
| Accruals        | 13,893         | 9,461          |
|                 | <u>£33,225</u> | <u>£26,793</u> |

11. DESIGNATED FUNDS

|                     | Balance<br>1 Sep<br>2012<br>£ | New<br>Designations<br>£ | Designations<br>Released<br>£ | Balance<br>31 Aug<br>2013<br>£ |
|---------------------|-------------------------------|--------------------------|-------------------------------|--------------------------------|
| Fixed asset reserve | 143,256                       | -                        | (12,655)                      | 130,601                        |
| Club refurbishment  | 25,000                        | 12,946                   | (12,946)                      | 25,000                         |
|                     | <u>£168,256</u>               | <u>£12,946</u>           | <u>£(25,601)</u>              | <u>£155,601</u>                |

The designated funds are reserves put aside for future 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

| 12. RESTRICTED FUNDS                       | Balance            |                 |                   |   | Balance             |
|--|--------------------|-----------------|-------------------|---|---------------------|
|  | 1 Sep<br>2012<br>£ | Income<br>£     | Expenditure<br>£  | Transfers &<br>Unrealised<br>gains<br>£ | 31 Aug<br>2013<br>£ |
| Jim Scott Bursary Fund                     | 18,137             | -               | -                 | 1,621                                   | 19,758              |
| John Lyon's Charity                        | 29,101             | -               | (21,715)          | -                                       | 7,386               |
| Development Manager's salary               | -                  | 25,000          | (25,000)          | -                                       | -                   |
| Summer project                             | -                  | 4,000           | (4,000)           | -                                       | -                   |
| Football                                   | -                  | 1,125           | (1,125)           | -                                       | -                   |
| Ski instructor training                    | 3,795              | 6,499           | (594)             | -                                       | 9,700               |
| Manager salary                             | -                  | 24,000          | (24,000)          | -                                       | -                   |
| Development Securities –<br>Cookery        | -                  | 6,000           | (6,000)           | -                                       | -                   |
| Hedley Foundation – Stairs and<br>computer | -                  | 10,000          | (7,856)           | (726)                                   | 1,418               |
| Finnmeccanica – Gym boxing                 | -                  | 7,500           | (2,832)           | -                                       | 4,668               |
| Children in Need – Youth Workers           | -                  | 15,808          | (16,086)          | 278                                     | -                   |
| Bernard Sunley – Flooring                  | -                  | 5,000           | (5,000)           | -                                       | -                   |
| Rose Foundation – Stairs                   | -                  | 5,000           | (5,000)           | -                                       | -                   |
| Westminster City Council - Stairs          | -                  | 5,400           | (5,400)           | -                                       | -                   |
| Sundry restricted donations                | -                  | 45              | (45)              | -                                       | -                   |
|  | <b>£51,033</b>     | <b>£115,377</b> | <b>£(124,653)</b> | <b>£1,173</b>                           | <b>£42,930</b>      |

The transfer of funds from restricted to unrestricted mainly relates to amounts donated from capital items which have been purchased during the year and for which the restriction has been satisfied.

**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 £1,621.

**John Lyon's Charity** is made up of a charity donation from John Lyons, to employ and train a full-time female assistant Club manager.

**Snow Camp (ski training)** funding for a group of members to take part in a year long, modular programme of snow sports training and life skills, resulting in accredited qualifications.

**Stairs and computer** surplus funding from the Hedley Foundation originally restricted to fund stairs refurbishment used to purchase new pcs for the Club's Computer Suite.

**Gym and Boxing Club** funding towards our affiliated Boxing Club and Gym – equipment, training and staff costs.

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



## ST ANDREW'S CLUB

### NOTES TO THE FINANCIAL STATEMENTS

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#### 13. ALLOCATION OF NET ASSETS BETWEEN FUNDS

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

|                     | Unrestricted<br>£ | Restricted<br>£ | Total<br>£      |
|---------------------|-------------------|-----------------|-----------------|
| Fixed assets        | 130,601           | -               | 130,601         |
| Current assets      | 154,230           | 42,930          | 197,160         |
| Current liabilities | (33,225)          | -               | (33,225)        |
|                     | <u>£251,606</u>   | <u>£42,930</u>  | <u>£294,536</u> |

