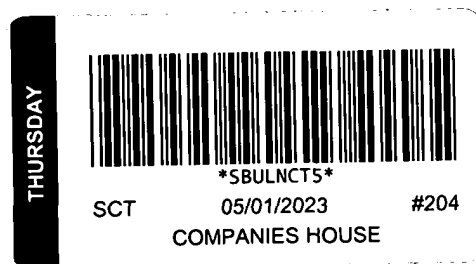


REGISTERED COMPANY NUMBER: SC387578 (Scotland)
REGISTERED CHARITY NUMBER: 031921

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
The Dash Club



The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

The Dash Club

Contents of the Financial Statements for the Year Ended 31 March 2022

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The Dash Club

Report of the Trustees for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The DASH Club was set up to provide opportunities for young people (11-18) with complex support needs (learning difficulties, as well as physical, sensory, or disability linked behavioural challenges) to mix with their peers, and access a variety of fun sporting and cultural activities in a supported environment.

Our objectives are to:

1. Contribute to the young peoples' overall health and well-being by improving their self-confidence and self-esteem, their socialisation and communication skills, and their physical fitness.
2. Provide respite to the young peoples' carers and families, enabling them to focus on their own needs and wellbeing.

Our core service is an after school social club that runs three afternoons a week during term-time; the young people take part in activities such as sport, swimming, art, drama, music, aromatherapy and bowling.

In the school breaks we run holiday programmes where we take the young people on trips e.g. to the cinema, Science Centre, beaches and parks

The Dash Club

Report of the Trustees for the Year Ended 31 March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The DASH Club motto is "We aim to make a difference".

2021-2022 saw a relaxation of COVID restrictions and a gradual return to "normality". Having begun online music sessions at the start of the January 2021 lockdown, these continued to be our only activity until the end of April 2021 when we re-opened the after-school club at Beatroute Arts Centre.

We followed the advice and guidelines provided by the Scottish Government and our networks such as the Scottish Out of School Care Network (SOSCN) and Youth Scotland to update our COVID Risk Assessments, policies and procedures.

As when we reopened it was warm enough to be outside for long periods we initiated a gardening project - involving the young people in renovating an old planter, and then designing, building, and painting a wheelchair accessible planter out of pallets. The young people then chose herbs, vegetables and flowers to plant and nurture.

We were unable to run our usual spring holiday programme due to COVID. However, funding from Shared Care and the Scottish Government's "Summer of Play" initiative enabled us to run a 9-day summer programme followed up by half-day activities spread throughout the rest of the holiday. Twenty-five young people attended the summer programme - a smaller number than usual as some families were still wary about their children returning to group activities.

We used unspent funding from 20/21 (Awards for All and Shared Care) to deliver weekend activities both before the summer programme and after it up, until the end of 2021.

The after-school club reopened after the summer in September 2021, and we were once again able to deliver some sessions from Ashton School. The after-school club ran three times a week during term-time (from 3 to 5pm). On a Tuesday we offered a choice between games, rebound therapy, and art at Ashton. Unfortunately, we were not able to offer swimming as the pool at Ashton was not available during the reporting period.

In October we were able to restart bowling at Springfield Quay on a Wednesday night, and a second group enjoyed storytelling/drama at Beatroute Arts Centre. On Thursday nights the young people had a choice between games, rebound therapy, and aromatherapy at Ashton, and music at Beatroute Arts.

We took the young people home at the end of the sessions in adapted minibuses provided by NATA (North Area Transport Association) and Community Central Halls, which extended the respite time for their families, and ensured that the lack of family transport wasn't a barrier to accessing the Club.

The music sessions were a joint project with Beatroute Arts who provided a specialist music teacher. The music teacher succeeded two music therapists, and as she's a teacher her approach was quite different to her predecessors. She implemented a long-term programme that built on skills and activities each week, and we saw our young people make significant progress in their understanding of basic musical principles (all whilst having a lot of fun). We also saw our service users uncover previously hidden talent, and an enjoyment of music that they've been able to share with their families.

The Dash Club

Report of the Trustees for the Year Ended 31 March 2022

We initially brought in a facilitator from The Village Storytellers for the drama session. However, as we had a member of staff who has completed some training in storytelling/drama, we created an internal post of "Drama Facilitator", and from Christmas 2021 he led the session. This was very successful as he knows the young people well and could tailor activities to their specific needs. He themed the sessions starting off with a "World Tour", where the young people chose a city/country to visit each week, and the subsequent session being based around the food, sport and specialities of the chosen destination. This approach resulted in more young people engaging with the drama session, as well as being unexpectedly adventurous in trying new food.

We used in-house inclusive sports coaches for the games sessions and they organised a variety of sports/games that all could join in. The young people enjoyed being competitive and we saw them all improve their skills (eg. hand-eye coordination, fine motor movements) as a result.

Wins, progress and achievements were recorded in each member's (newly introduced) DASH "Passports", and they used stickers, emojis and stars to express their feelings and views on the activities they take part in.

Our professional specialists last year included: Daiva Ivanauskaitė from the Village Storytellers, Jean Morrision of The Ripple Effect (aromatherapy), and Helenna Fraser - a music teacher.

Over the year 28 young people (aged 11 to 18) benefited from taking part in DASH Club activities, and their families enjoyed the resulting respite. This is less than we would normally expect, but 21/22 was about rebuilding and recovery rather than expansion.

Minibus

In September 2021 we part exchanged our minibus for a new, larger one (17 seats and adapted for two wheelchairs). The new bus was funded by SPIFOX.

Staffing

Sean Stirling left his post as Development Officer at the end of 2021 (but remained with DASH as a Coordinator) and Moira Lloyd took on the role of DO.

We had a number of staff leave DASH during COVID, and had to recruit new staff over the reporting period. We took on a number of staff who worked at Ashton School and this proved to be to our benefit as they were already familiar with our service users and were confident and competent at supporting them. At the end of 2021-22 we had 21 support staff and were recruiting for another 4 to 5.

Successes

- The gardening project was the first time that we implemented a long-term project at DASH, and mixed with our usual activities of art, and games it was a very successful approach. It was an opportunity for the young people to "nurture" rather than being the ones being cared for, and there was a great sense of achievement both in building the planters and in watching the herbs, vegetables and flowers grow.

- The half day activities and weekend programme proved to be hugely popular with both young people and staff. For the young people it was a chance to mix with friends out of school just as their mainstream peers do, and to visit places they might not otherwise be able to access such as Dynamic Earth and Culzean Castle.

The Dash Club

Report of the Trustees for the Year Ended 31 March 2022

Challenges

- Whilst COVID restrictions eased during 2021-22 there were still challenges related to the pandemic including a reduction in our staffing, no access to the swimming pool at Ashton and both young people and staff being off sick with either COVID or other viral infections that have returned since the end of lockdown. The lack of staffing and the process of recovery meant that we were unable to make any significant inroads into the waiting list, and we were aware that this was frustrating for parent/carers. However, due to the amount of leavers in May 2022 we anticipate being able to clear the list in 2022-23
- Our office in Possilpoint Community Centre remained closed throughout the reporting period, and we struggled with having to work from home, and not having access to all our files and resources, or having a space for meetings/training. However, in August 2021 we were given the temporary use of an empty office space in the Centre of Glasgow which helped to alleviate the situation.

FINANCIAL REVIEW

Financial review

During the year to 31 March 2022, the charity had income of £251,622 (2021 £181,670) and incurred expenditure of £201,727 (2021 £154,551). This resulted in a surplus for the year of £49,895 (2021 - £27,119).

As of 31 March 2022 the charity had £65,759 (2021 - £49,990) in restricted funds and £116,052 (2021 - £81,926) in unrestricted.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level agreed by the board of trustees. That level should be enough to run the service for three months, and to then pay redundancy to all staff.

The trustees consider that the charity's funds should have little exposure to risk. Accordingly, the charity has minimal investments not held on bank deposit to allow ready access to monies when required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee, as defined by the Companies Act 2006 and is governed by its Articles of Association. In the event of the company being wound up, members would contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The board of trustees has the power to fill any vacancies that arise on the board. New trustees are invited from persons who (a) are members of families with young persons with a physical, sensory or learning disability, or (b) are sympathetic to the objects of the company.

Organisational structure

The charity's management is carried out by the relevant trustees to achieve the objectives decided at board meetings. The day to day affairs of the club are handled by Mary Cuttle & Sean Stirling, the company's part time administrators on behalf of the board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC387578 (Scotland)

The Dash Club

**Report of the Trustees
for the Year Ended 31 March 2022**

Registered Charity number

031921

Registered office

Possilpoint Community Centre
130 Denmark Street
GLASGOW
G22 5LQ

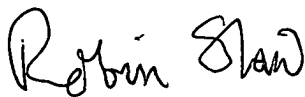
Trustees

Ms C Dooley
Ms J Fitzpatrick
Ms M Lloyd (Secretary) (resigned 4.2.22)
B Potts (Vice Chair)
Ms A M Rankin (Chair) (resigned 3.11.22)
Ms V Reid (Treasurer)
F A Said (resigned 9.11.21)
R Shaw (Acting Chair)
L McGill (appointed 9.11.21)
Z M S Al-Jardani (appointed 3.11.22)

Independent Examiner

Raymond Henry FCA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Approved by order of the board of trustees on 6 December 2022 and signed on its behalf by:



R Shaw (Acting Chair) - Trustee

**Independent Examiner's Report to the Trustees of
The Dash Club**

I report on the accounts for the year ended 31 March 2022 set out on pages seven to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Raymond Henry FCA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

6 December 2022

The Dash Club

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,526	-	5,526	3,998
Charitable activities					
Charitable activities		22,492	197,854	220,346	115,632
Other income		15,750	-	15,750	62,040
Total		43,768	197,854	241,622	181,670
 EXPENDITURE ON					
Charitable activities					
Charitable activities		9,642	182,085	191,727	154,551
NET INCOME		34,126	15,769	49,895	27,119
 RECONCILIATION OF FUNDS					
Total funds brought forward		81,926	49,990	131,916	104,797
TOTAL FUNDS CARRIED FORWARD		116,052	65,759	181,811	131,916

The notes form part of these financial statements

The Dash Club

Balance Sheet 31 March 2022

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	8	25,032	3,965
CURRENT ASSETS			
Debtors	9	26,948	26,405
Cash at bank and in hand		140,669	112,105
		<u>167,617</u>	<u>138,510</u>
CREDITORS			
Amounts falling due within one year	10	(10,838)	(10,559)
		<u>156,779</u>	<u>127,951</u>
NET CURRENT ASSETS			
		<u>181,811</u>	<u>131,916</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>181,811</u>	<u>131,916</u>
NET ASSETS			
		<u>181,811</u>	<u>131,916</u>
FUNDS	12		
Unrestricted funds		116,052	81,926
Restricted funds		65,759	49,990
		<u>181,811</u>	<u>131,916</u>
TOTAL FUNDS			
		<u>181,811</u>	<u>131,916</u>

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

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

The trustees acknowledge their responsibilities for

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

The Dash Club

Balance Sheet - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Robin Shaw'. The signature is written in a cursive style with a large initial 'R'.

R Shaw (Acting Chair) - Trustee

The Dash Club

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees have secured sufficient funding to provide some after school activities and deliver a summer programme during the next financial year. They will however continue in their efforts to obtain further funding in order to provide their young people with additional opportunities. Accordingly the trustees believe it is appropriate that the accounts should be prepared under the going concern convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Dash Club

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	5,526	3,998
	<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22	31.3.21
	Activity	£	£
Children's fees	Charitable activities	13,500	1,808
Contracts	Charitable activities	8,992	16,485
Grants	Charitable activities	197,854	97,339
		<u> </u>	<u> </u>
		<u>220,346</u>	<u>115,632</u>

Grants received, included in the above, are as follows:

		31.3.22	31.3.21
		£	£
Children In Need		23,650	-
GCC IGF: NW Sector Fairer Communities		-	33,014
Foundation Scotland		-	1,500
Shared Care Scotland : Better Breaks		15,988	15,988
STV		-	2,000
RS MacDonald 22/23		12,000	15,000
GCC Transitional Fund		55,519	29,837
Chance to Connect		5,000	-
The Robertson Trust		23,000	-
GCC: Summer of Play		13,183	-
Scottish Pro SW SPIFOX		19,555	-
Garfield Weston		20,000	-
Health & Wellbeing 22/23		9,959	-
		<u> </u>	<u> </u>
		<u>197,854</u>	<u>97,339</u>

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Independent examiner fees	1,200	1,200
Depreciation - owned assets	8,488	5,840
Surplus on disposal of fixed assets	<u>(10,000)</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Project staff	23	26
Administration staff	<u>2</u>	<u>2</u>
	<u>25</u>	<u>28</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,998	-	3,998
Charitable activities			
Charitable activities	18,293	97,339	115,632
Other income	<u>62,040</u>	<u>-</u>	<u>62,040</u>
Total	<u>84,331</u>	<u>97,339</u>	<u>181,670</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	88,099	66,452	154,551

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(3,768)	30,887	27,119
 RECONCILIATION OF FUNDS			
Total funds brought forward	85,694	19,103	104,797
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>81,926</u>	<u>49,990</u>	<u>131,916</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021	4,217	24,945	3,340	32,502
Additions	-	29,555	-	29,555
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	4,217	54,500	3,340	62,057
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 April 2021	1,543	24,945	2,049	28,537
Charge for year	669	7,389	430	8,488
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2022	2,212	32,334	2,479	37,025
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 March 2022	<u>2,005</u>	<u>22,166</u>	<u>861</u>	<u>25,032</u>
At 31 March 2021	<u>2,674</u>	<u>-</u>	<u>1,291</u>	<u>3,965</u>

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	3,165	2,622
Other debtors	22,705	22,705
Prepayments	1,078	1,078
	<u>26,948</u>	<u>26,405</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Accrued expenses	10,838	10,559
	<u>10,838</u>	<u>10,559</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£
Fixed assets	10,366	14,666	25,032	3,965
Current assets	116,524	51,093	167,617	138,510
Current liabilities	(10,838)	-	(10,838)	(10,559)
	<u>116,052</u>	<u>65,759</u>	<u>181,811</u>	<u>131,916</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	81,926	34,126	116,052
Restricted funds			
Shared Care Scotland: Better Breaks	15,630	(15,630)	-
Awards for All	7,793	(7,793)	-
Merchants House	1,208	(1,208)	-
STV	1,705	(1,705)	-
RS MacDonald 22/23	9,508	2,492	12,000
GCC Transitional Fund	14,146	(14,146)	-
The Robertson Trust	-	14,477	14,477
Garfield Weston	-	14,657	14,657
Health and Wellbeing 22/23	-	9,959	9,959
Minibus Fund	-	14,666	14,666
	<u>49,990</u>	<u>15,769</u>	<u>65,759</u>
TOTAL FUNDS	<u>131,916</u>	<u>49,895</u>	<u>181,811</u>

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,768	(9,642)	34,126
Restricted funds			
Children in Need	23,650	(23,650)	-
Shared Care Scotland: Better Breaks	15,988	(31,618)	(15,630)
Awards for All	-	(7,793)	(7,793)
Merchants House	-	(1,208)	(1,208)
STV	-	(1,705)	(1,705)
RS MacDonald 22/23	12,000	(9,508)	2,492
GCC Transitional Fund	55,519	(69,665)	(14,146)
Chance to Connect	5,000	(5,000)	-
The Robertson Trust	23,000	(8,523)	14,477
GCC: Summer of Play	13,183	(13,183)	-
Garfield Weston	20,000	(5,343)	14,657
Health and Wellbeing 22/23	9,959	-	9,959
Minibus Fund	19,555	(4,889)	14,666
	<u>197,854</u>	<u>(182,085)</u>	<u>15,769</u>
TOTAL FUNDS	<u><u>241,622</u></u>	<u><u>(191,727)</u></u>	<u><u>49,895</u></u>

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	85,694	(3,768)	81,926
Restricted funds			
Children in Need	9,460	(9,460)	-
Shared Care Scotland: Better Breaks	-	15,630	15,630
Awards for All	7,793	-	7,793
Merchants House	1,850	(642)	1,208
STV	-	1,705	1,705
RS MacDonald 22/23	-	9,508	9,508
GCC Transitional Fund	-	14,146	14,146
	<u>19,103</u>	<u>30,887</u>	<u>49,990</u>
TOTAL FUNDS	<u>104,797</u>	<u>27,119</u>	<u>131,916</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,331	(88,099)	(3,768)
Restricted funds			
Children in Need	-	(9,460)	(9,460)
GCC IGF: NW Sector Fairer Communities	33,014	(33,014)	-
Foundation Scotland	1,500	(1,500)	-
Shared Care Scotland: Better Breaks	15,988	(358)	15,630
Merchants House	-	(642)	(642)
STV	2,000	(295)	1,705
RS MacDonald 22/23	15,000	(5,492)	9,508
GCC Transitional Fund	29,837	(15,691)	14,146
	<u>97,339</u>	<u>(66,452)</u>	<u>30,887</u>
TOTAL FUNDS	<u>181,670</u>	<u>(154,551)</u>	<u>27,119</u>

The Dash Club

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

Shared Care Scotland: Better Breaks

£15,988 was received towards the spring and summer holiday programme.

Children in Need

£23,650 was awarded

Scottish Pro SW SPIFOX

£19,555 was awarded towards the purchase of a minibus

RS MacDonald

£12,000 was awarded towards the After School Project.

Glasgow City Council: Transitional Fund

£55,520 was awarded for the use of staff and operational costs.

Robertson Trust

£23,000 was awarded

Garfield Weston

£20,000 was awarded

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity participate in the Strathclyde Pension Fund (the "Fund") for two employees and two retired employees. The Fund is a multi-employer defined contribution benefit scheme. The Fund is separately financed and contracted out of the state fund.

The pension fund was valued as at 31 March 2017 on 30 December 2017 by Hymans Robertson LLP, Actuaries, and their valuation disclosed a surplus of £43,000 at 31 March 2017, on an "ongoing funding basis". Employer contribution rates were maintained at 25% from 1 April 2017 in line with previous years.

The surplus arose as a result of additional contributions made by the charity to address previous period's deficits. The scheme currently has two members. Should the active members retire or leave the scheme, the deficit arising at that time would crystallise and leave the company with a liability.

The trustees of the charity are aware of the potential impact of such an event on the finances of the company and are currently taking steps to mitigate the deficit to safeguard the company and its assets.

Hymans Robertson LLP's report on the pension scheme at 31 March 2017 provided the following information:

	£
Scheme assets valued at	220,000
Scheme liabilities valued at	177,000
	<hr/>
Surplus	43,000

The Dash Club

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

13. EMPLOYEE BENEFIT OBLIGATIONS - continued

In event of cessation the report discloses that liabilities would be crystallised at	240,000
Giving rise to a deficit of	<u>(20,000)</u>

Current contributions made to the scheme by the company total £7,184 (2021 - £8,226) per annum.

The trustees believe that, assuming continuation of the scheme and improving economic circumstances, the current rate of contributions will be adequate to meet the charity's obligations. as the accounts are prepared on a going concern basis, no provision has been made for the deficit noted above which arises as a liability should cessation occur.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

The Dash Club

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,526	3,998
Charitable activities		
Children's fees	13,500	1,808
Contracts	8,992	16,485
Grants	197,854	97,339
	<u>220,346</u>	<u>115,632</u>
Other income		
Job Retention Scheme	15,750	62,040
	<u>15,750</u>	<u>62,040</u>
Total incoming resources	241,622	181,670
EXPENDITURE		
Charitable activities		
Wages	129,306	121,352
Social security	4,705	4,237
Pensions	7,184	8,226
Telephone	1,010	983
Postage and stationery	416	70
Sundries	281	91
Transport costs	28,815	6,650
Accommodation costs	6,121	727
Training & courses	1,006	365
Activity costs	10,181	1,487
Payroll processing costs	1,985	1,871
Repairs and renewals	478	-
Memberships & registrations	552	1,451
Profit on sale of tangible f a	(10,000)	-
	<u>182,040</u>	<u>147,510</u>
Support costs		
Management		
Plant & machinery depreciation	668	422
Motor vehicle depreciation	7,389	4,989
Computer depreciation	430	430
	<u>8,487</u>	<u>5,841</u>

This page does not form part of the statutory financial statements

The Dash Club

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
Management		
Governance costs		
Auditors' remuneration	1,200	1,200
Total resources expended	191,727	154,551
Net income	49,895	27,119

This page does not form part of the statutory financial statements