

Company registration number: 04321470

**Tre Uchaf Kids Club**  
**Company limited by guarantee**

**Unaudited filleted financial statements**

**31 December 2019**



**Tre Uchaf Kids Club**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Nicola Tench Heather Richards
<b>Company number</b>	04321470
<b>Registered office</b>	c/o Tre Uchaf Primary School Heol Cae Tynewydd Loughor Swansea SA4 6QB
<b>Business address</b>	C/O Tre Uchaf Primary School Heol Cae Tynewydd Loughor Swansea SA4 6QB
<b>Accountants</b>	Rimmer & May 19 Murray Street Llanelli Carmarthenshire SA15 1AQ

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**Statement of financial position  
31 December 2019**

	Note	2019 £	£	2018 £	£
<b>Current assets</b>					
Debtors	7	100		235	
Cash at bank and in hand		2,931		4,181	
		<u>3,031</u>		<u>4,416</u>	
<b>Creditors: amounts falling due within one year</b>	8	(559)		(2,275)	
<b>Net current assets</b>			2,472		2,141
<b>Total assets less current liabilities</b>			<u>2,472</u>		<u>2,141</u>
<b>Net assets</b>			<u>2,472</u>		<u>2,141</u>
<b>Capital and reserves</b>					
Profit and loss account			2,472		2,141
<b>Members funds</b>			<u>2,472</u>		<u>2,141</u>

For the year ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

**The notes on pages 4 to 6 form part of these financial statements.**

**Tre Uchaf Kids Club  
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**Statement of financial position (continued)  
31 December 2019**

These financial statements were approved by the board of directors and authorised for issue on 25 September 2020, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'Nicola Tench', with a stylized, cursive script.

Nicola Tench  
Director

Company registration number: 04321470

**The notes on pages 4 to 6 form part of these financial statements.**

**Tre Uchaf Kids Club**  
**Company limited by guarantee**

**Notes to the financial statements**  
**Year ended 31 December 2019**

**1. General information**

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Tre Uchaf Kids Club, c/o Tre Uchaf Primary School, Heol Cae Tynwydd, Loughor, Swansea, SA4 6QB.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with FRS 102, section 1A - the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The financial statements have been prepared on the historical cost basis.

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

**Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Tangible assets**

Tangible assets are initially recorded at cost, and is subsequently stated at cost less any accumulated depreciation and any accumulated impairment losses.

**Tre Uchaf Kids Club  
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**Notes to the financial statements (continued)  
Year ended 31 December 2019**

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment                      -    20%      straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**4. Limited by guarantee**

The company is a company limited by guarantee. Every member undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member for payment of the debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

**5. Employee numbers**

The average number of persons employed by the company during the year amounted to 5 (2018: 5).

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**Notes to the financial statements (continued)**  
**Year ended 31 December 2019**

**6. Tangible assets**

	Fixtures, fittings and equipment £	Total  £
<b>Cost</b>		
At 1 January 2019 and 31 December 2019	1,576	1,576
<b>Depreciation</b>		
At 1 January 2019 and 31 December 2019	1,576	1,576
<b>Carrying amount</b>		
At 31 December 2019	-	-
At 31 December 2018	-	-

**7. Debtors**

	2019 £	2018 £
Trade debtors	100	100
Other debtors	-	135
	100	235

**8. Creditors: amounts falling due within one year**

	2019 £	2018 £
Social security and other taxes	199	-
Other creditors	360	2,275
	559	2,275