

**HAYDAYS**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**SCOTTISH CHARITY NUMBER SC045160**

**Henderson Black & Co**

CHARTERED ACCOUNTANTS, ST ANDREWS

# **HAYDAYS**

## **Report and Accounts**

**For the year ended 31 December 2022**

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**Charity Number – SC045160**

<b>Contents</b>	<b>Page</b>
Trustees' Annual Report including legal and administrative information	1 – 3
Independent Examiner's Report	4
Statement of Receipts and Payments and Statement of Balances	5
Notes forming part of the Accounts	6 – 7

## HAYDAYS

### TRUSTEES' ANNUAL REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 December 2022.

#### Reference and Administrative Information

Charity name:	Haydays
Scottish Charity Number:	SC045160
Contact Address:	3 Windsor Gardens, St Andrews, Fife. KY16 8XL
Bankers:	Bank of Scotland
Independent Examiner:	Joanne Paul, Henderson Black & Co, Chartered Accountants, St Andrews, Fife, KY16 9PF

#### Trustees

The charity is administered by the trustees. The following persons have served throughout the year and since the year end:

Janie Douglas	Chairperson (appointed 21 June 2022)
Mark Dunkerley	Chairperson (resigned 21 June 2022)
Alison Genet	Membership Secretary (resigned 21 June 2022)
Suzanne Fernie	Business Secretary (appointed 21 June 2022)
Margaret Meldrum	Committee member (resigned 10 May 2022)
Andrew Riches	Treasurer
Nina Swan	Class Coordinator
Pamela Wilson	Secretary
Maura Jack	Membership Secretary (appointed 21 June 2022)

#### Structure, Governance and Management

The charity is an unincorporated association established in 2014 and governed by its constitution.

The day to day administration is carried out by the Management Committee which consists of no less than five and no more than twelve members of the organisation. The Committee meets monthly during term time. The AGM was held in June 2022 in the Botanic Gardens, St Andrews. A social event and picnic for Members was held after the AGM to celebrate Haydays' return to normal activities after the pandemic.

#### Recruitment and appointment of Trustees

Trustees and office bearers are appointed at the annual AGM. The office bearers hold office until the conclusion of the next AGM. Office bearers are eligible for re-election a maximum of twice.

#### Charitable purposes

The charity was established to promote and encourage health, well-being and the advancement of lifelong learning for people over fifty years old in the local community and its environs. This shall be achieved through the promotion of the Arts and provision of facilities for the recreation and leisure time occupation of these people. This shall be in the interest of social welfare with the objective of improving the quality of life for members of the Organisation.

## HAYDAYS

### TRUSTEES' ANNUAL REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2022

##### Review of Activities and Achievements

Haydays is a St Andrews-based organisation for the arts, education and leisure for the over 50s. It was established in 2001 and became a charity on 10th October 2014. Activities usually take place on Tuesdays during school term-time between 9.30 am and 4 pm.

Membership of Haydays runs from August to August. The annual membership fee of £20 remained unchanged for 2021/2022. Free membership continues to be offered to those 75 and over. Members are asked to sign a gift-aid form and members over 75 are asked if they will make a donation. At the year-end 2022, there were 159 members. The table below shows that membership numbers (including in the ≥75 category), are slightly lower than historically. However membership fees were suspended during the pandemic so the 2021 Membership numbers reflect pre pandemic membership levels. The higher percentage of over 75's appears related to the high percentage of former members who have returned, the higher age of retirement and the impact of pandemic lock-downs on newly retired people who suffered isolation because they were unable to join community organisations. It is envisaged that membership will grow to previous levels once the club is re-established in larger premises in 2023, when a full programme of classes and lunch club will be possible.

Haydays Membership		
Year	Membership	of which >75s
2022	159	67 (42%)
2021	185	55 (30%)
2020	182	54 (29%)
2019	180	56 (31%)
2018	180	53 (29%)

Haydays aims to provide a wide variety of classes: educational, creative and physical together with an overriding objective of building connectedness, community, social opportunities and happiness.

Haydays does not own any property but rents premises and employs professional tutors for running classes. Tutors are all self-employed professionals paid by the hour for their Haydays work.

In 2022, Fife Voluntary Action kindly awarded Haydays a grant that allowed the charity to develop Click and Connect 1 and 2, classes aimed at developing members' IT skills. This helped them to use iPads and laptops to communicate with friends, family and organisations, in a world that has moved online while they were left in relative social and technological isolation. The grant allowed Haydays to purchase laptops and iPads, take on a tutor and adviser and to have software installed. Classes started in October 2022. These were initially aimed at those members who had very little or no IT experience, who stood to benefit the most from the tuition. It is envisaged that Click and Connect classes will carry on in future as a normal part of the Haydays schedule and that all members will have the opportunity to improve IT skills.

In September 2022, Haydays moved most classes back into Victory Memorial Hall ("The Vic") but also used St Marks Hall for Click and Connect 1 and 2, and for Bridge. These 3 classes were added to those offered in 2021, bringing the total number of classes offered to 15, the maximum possible across the 2 venues. Classes held in The Vic included Singing for Fun, Salsa Jive, Kurling, Yoga and Tai Chi upstairs, with Stained Glass 1 and 2, Art 1 and 2, Lino Printing, Mahjong and the Reading Group using the downstairs rooms.

A cafe ran from 9.30a.m – 2p.m. Members could buy coffee and tea, help themselves to home baking (donated by members) and many took a packed lunch to eat with friends. Funds from the cafe were used to provide support for a number of initiatives. This helped sponsor the summer picnic and Christmas lunch, which was attended by 80 members who provided a 'pot luck' feast enjoyed by all.

## HAYDAYS

### TRUSTEES' ANNUAL REPORT

#### FOR THE YEAR ENDED 31 DECEMBER 2022

The club will finally return home to the Town Hall in 2023 when it is planned that a full collection of classes, coffee and light lunch will run again after 4 eventful years which have included 2 years of lockdowns and social isolation plus moving from venue to venue. It is testament to the vigour, vitality and enthusiasm of the Haydays community that the return of the club has taken place rapidly after so much disruption.

Haydays has been making life better for older people in St Andrews and its environs for more than 20 years and is part of the social fabric of the town. The club has always been run by members for members and provides a social benefit to the community that is not dependent on local government funding.

#### Financial Review

Income for the year was £35,537 (2021 - £2,279). Expenditure on charitable activities was £30,681 (2021 - £4,029) which resulted in a surplus for the year of £4,856 (2021 deficit of £1,750). Income in the previous year was reduced due to Covid restrictions which limited class sizes.

#### Reserves Policy and Risk Management

The Statement of Balances shows a cash balance of £15,049 at the year end (2021 – £10,193). The trustees are satisfied that this is sufficient to meet the ongoing work of the charity.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards). The law applicable to charities in Scotland requires the trustees to prepare financial statements for each period which give an accurate view of the state of affairs of the charity and of the receipts and payments of the charity for that period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles of the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 20 June 2023 and signed on their behalf by:



Janie Douglas (Chairperson)

**Haydays****Independent Examiner's Report to the Trustees of Haydays**

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I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 5 to 7.

**Respective Responsibilities of the 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my work or for this report.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 seeks explanations from the 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 the course of 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



**Joanne Paul CA**  
**Partner**  
**Henderson Black & Co**  
**Chartered Accountants**

**Chestney House**  
**149 Market Street**  
**St Andrews**  
**Fife, KY16 9PF**

**20 June 2023**

**Haydays****Statement of Receipts and Payments  
for the year ended 31 December 2022**

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£
<b>Receipts</b>					
<i>Voluntary Receipts</i>					
Donations and grants	2	6,748	10,468	17,216	77
<i>Receipts from Charitable Activities</i>	3	18,321	-	18,321	2,202
<b>Total receipts</b>		<u>25,069</u>	<u>10,468</u>	<u>35,537</u>	<u>2,279</u>
<b>Payments</b>					
Cost of charitable activities	4	21,603	9,078	30,681	4,029
<b>Total payments</b>		<u>21,603</u>	<u>9,078</u>	<u>30,681</u>	<u>4,029</u>
<b>Surplus/(deficit) for year</b>		<u>3,466</u>	<u>1,390</u>	<u>4,856</u>	<u>(1,750)</u>

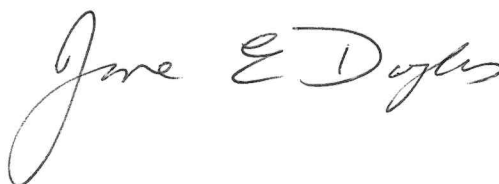
**Statement of Balances as at 31 December 2022**

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Funds reconciliation</b>					
Cash at Bank - 1 January 2022		10,193	-	10,193	11,943
Surplus/(deficit) for year		3,466	1,390	4,856	(1,750)
<b>Cash at Bank - 31 December 2022</b>		<u>13,659</u>	<u>1,390</u>	<u>15,049</u>	<u>10,193</u>
<b>Assets</b>					
IT equipment (at cost)	6	-	5,505	5,505	-
Gift aid to be reclaimed		876	-	876	-
		<u>876</u>	<u>5,505</u>	<u>6,381</u>	<u>-</u>
<b>Liabilities</b>					
Independent examiner's fee		420	-	420	360
Venue hire Memorial Hall (Block 3)		1,053	-	1,053	-
Venue hire St.Marks (Block 3)		310	-	310	-
		<u>1,783</u>	<u>-</u>	<u>1,783</u>	<u>360</u>

The notes on pages 6 and 7 form an integral part of these accounts.

Approved by the trustees on 20 June 2023 and signed on their behalf by:-

Janie Douglas (Chairperson)



## Haydays

**Notes to the Accounts  
for the year ended 31 December 2022**
**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**1.1 Basis of accounting**

These Accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**1.2 Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objectives.

**1.3 Receipts**

Unrestricted funds are those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives. Restricted funds relate to grants received for a specific purpose.

**1.4 Payments**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**2. Grants and donations**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants	4,462	10,468	14,930	-
Donations	2,286	-	2,286	77
	<u>6,748</u>	<u>10,468</u>	<u>17,216</u>	<u>77</u>

**3. Receipts from Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Members' fees	13,919	-	13,919	2,152
Café	633	-	633	-
Fund Raising	731	-	731	-
Social Activities	1,228	-	1,228	-
Annual members' subscriptions	1,810	-	1,810	50
	<u>18,321</u>	<u>-</u>	<u>18,321</u>	<u>2,202</u>

**4. Cost of Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tutors	12,383	-	12,383	1,919
Materials	206	-	206	243
Venue hire	5,503	-	5,503	818
Social activities	1,506	-	1,506	-
Donations St Andrews Food Bank	300	-	300	-
Alzheimer's Scotland	200	-	-	-
Independent Examiner's fee	420	-	420	240
Administrative expenses	1,085	-	1,085	809
IT equipment, software and consumables	-	9,078	9,078	-
	<u>21,603</u>	<u>9,078</u>	<u>30,481</u>	<u>4,029</u>



**Haydays****Notes to the Accounts****for the year ended 31 December 2022 (continued)****5. Trustees, employees and remuneration**

No remuneration was paid to trustees in the year (2021 - none).

One trustee is also a tutor and provides services to the charity on commercial terms.

The charity had no employees in the year (2021 - none).

**6. Restricted Funds**

	At 31 December 2021	Income	Expenditure	At 31 December 2022
Click and Connect	-	10,468	(9,078)	1,390
	<u>-</u>	<u>10,468</u>	<u>(9,078)</u>	<u>1,390</u>

**Purpose of restricted funds**

Click and Connect: Grant received from Fife Voluntary Action to purchase IT equipment and run classes to develop the IT skills of members. IT equipment was purchased at a cost of £5,505 as shown in the Statement of Balances on page 5.