

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
St Mirins Out of School Club

AMAS Murrison Limited
Chartered Accountants
10 Newton Terrace
Charing Cross
Glasgow
G3 7PJ St
Mirins
Out of
School
Club

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for the Year Ended 31 March 2025

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Report of the Trustees for the
Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT **Governing document**

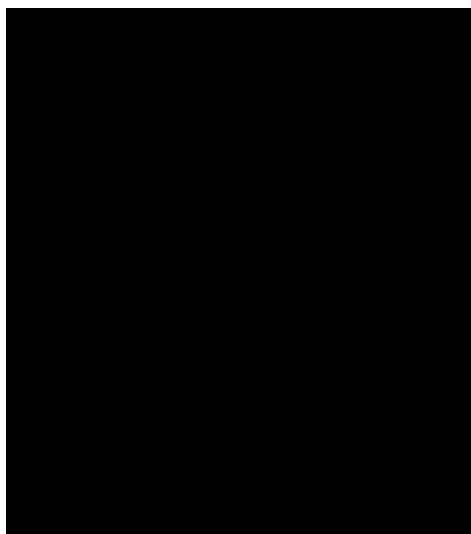
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS **Registered Charity number**

SC024377



Independent Examiner

AMAS Murrison Limited
Chartered Accountants
10 Newton Terrace
Charing Cross
Glasgow
G3 7PJ



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Independent Examiner's Report to the Trustees of
St Mirins Out of School Club

I report on the accounts for the year ended 31 March 2025 set out on pages three to nine.

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.

AMAS Murrison Limited
Chartered Accountants
10 Newton Terrace
Charing Cross
Glasgow
G3 7PJ

27 May 2025

Statement of Financial Activities

for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	2	128,222	151,840	280,062	246,423
Voluntary Income					
		636	-	636	575
Investment income		629	-	629	738
Other income resources					
Total		<u>129,487</u>	<u>151,840</u>	<u>281,327</u>	<u>247,736</u>
EXPENDITURE ON					
Charitable activities		-	112,752	112,752	84,032
Access to Childcare Project		133,713	-	133,713	144,672
Out of School Club					
Total		<u>133,713</u>	<u>112,752</u>	<u>246,465</u>	<u>228,704</u>
NET INCOME/(EXPENDITURE)		(4,226)	39,088	34,862	19,032
Transfers between funds	8	6,980	(6,980)	-	-
Net movement in funds		2,754	32,108	34,862	19,032
RECONCILIATION OF FUNDS					
Total funds brought forward		102,183	53,246	155,429	136,397
			85,354		
TOTAL FUNDS CARRIED FORWARD		<u>104,937</u>	<u>85,354</u>	<u>190,291</u>	<u>155,429</u>

St Mirins Out of School Club

Balance Sheet

31 March 2025

				31.3.25	31.3.24
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
FIXED ASSETS					
Tangible assets	5	5,581	4,681	10,262	13,749
CURRENT ASSETS					
Debtors	6	-	-	-	47,004
Cash at bank and in hand		100,909	106,572	207,481	95,359
	7	100,909	106,572	207,481	142,363
CREDITORS					
Amounts falling due within one year		(1,553)	(25,899)	(27,452)	(683)
NET CURRENT ASSETS		99,356	80,673	180,029	141,680
TOTAL ASSETS LESS CURRENT LIABILITIES		104,937	85,354	190,291	155,429
NET ASSETS	8	104,937	85,354	190,291	155,429
FUNDS					
Unrestricted funds				104,937	102,183
Restricted funds				85,354	53,246
TOTAL FUNDS				190,291	155,429

The financial statements were approved by the Board of Trustees and authorised for issue on 2 May 2025 and were signed on its behalf by:

[Redacted Signature]

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Income resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Fixtures and fittings - 15% on Reducing balance

Plant & Machinery - 25% on Reducing balance

Taxation

The charity is exempt from 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 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.

Pension costs and other post-retirement benefits

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

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	636	575
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	195,427	183,123
Social security costs	8,109	6,849
Other pension costs	3,460	3,064
	<u>206,996</u>	<u>193,036</u>

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

	31.3.25	31.3.24
Total Staff	14	14
	<u> </u>	<u> </u>

DEPRECIATION		2,104	
At 1 April 2024	14,860	590	16,964
Charge for year	<u>2,897</u>	<u>2,694</u>	<u>3,487</u>
At 31 March 2025	<u>17,757</u>		<u>20,451</u>
NET BOOK VALUE		<u>1,572</u>	
At 31 March 2025	<u>8,690</u>	<u>2,162</u>	<u>10,262</u>
At 31 March 2024	<u>11,587</u>		<u>13,749</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	-	47,004

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

5. TANGIBLE FIXED ASSETS

	Plant and machinery	Fixtures and fittings	Totals
	£	£	£
COST			
At 1 April 2024 and 31 March 2025	26,447	4,266	30,713
	<u> </u>	<u> </u>	<u> </u>
		<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

8.		31.3.25	31.3.24
		£	£
	Trade creditors	825	-
	Other creditors	26,627	683
		<u>27,452</u>	<u>683</u>

		Net movement in funds £	Transfers between funds £	At 31.3.25 £
MOVEMENT IN FUNDS				
	At 1.4.24 £	(4,226)		
Unrestricted funds				
General fund	102,183		6,980	104,937
Restricted funds				
Access to Childcare Fund		39,088		
	53,246		(6,980)	85,354
TOTAL FUNDS	<u>155,429</u>	<u>34,862</u>	<u>-</u>	<u>190,291</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,487	(133,713)	(4,226)
Restricted funds			
Access to Childcare Fund		(112,752)	39,088
	151,840		
TOTAL FUNDS	<u>281,327</u>	<u>(246,465)</u>	<u>34,862</u>

8. **MOVEMENT IN FUNDS - continued**

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				102,183
General fund	112,170	(10,869)	882	£
Restricted funds				
Access to Childcare Fund				
	24,227	29,901	(882)	
			-	53,246
TOTAL FUNDS	<u>136,397</u>	<u></u>	<u></u>	<u>155,429</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,803	(144,672)	£
Restricted funds			(10,869)
Access to Childcare Fund		(84,032)	
	113,933		
		(228,704)	29,901
TOTAL FUNDS	<u>247,736</u>	<u></u>	<u></u>


A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	112,170	(15,095)	7,862	104,937
Restricted funds				
Access to Childcare Fund			(7,862)	
	24,227	68,989	-	85,354
TOTAL FUNDS	<u>136,397</u>	<u></u>	<u></u>	<u>190,291</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	263,290	(278,385)	(15,095)
Restricted funds			
Access to Childcare Fund	265,773	(196,784)	68,989
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>529,063</u>	<u>(475,169)</u>	<u></u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

St Mirins Out of School Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
INCOME AND ENDOWMENTS		
Voluntary Income		
Donations	720	750
Grants	151,840	114,431
Subscriptions	127,502	131,242
	<hr/>	<hr/>
	280,062	246,423
Investment income		
Deposit account interest	636	575
Other income resources		
Other income	629	738
	<hr/>	<hr/>
Total incoming resources	281,327	247,736
EXPENDITURE		
Charitable activities		
Wages	195,427	183,123
Social security	8,109	6,849
Pensions	3,460	3,064
Insurance	853	941
Telephone	1,129	1,095
Postage and stationery	248	-
Sundries	879	506
Travel/trips	7,045	5,070
Refreshment and snacks	4,953	6,058
Rent	5,869	5,524
Material	6,854	7,442
Staff training	393	850
Staff uniform	686	230
Lottery	1,495	1,755
Medical cost	1,072	64
Computer costs	187	-
Cleaning	188	-
	<hr/>	<hr/>
	238,847	222,571
Support costs		
Information technology		
Repairs and renewals	1,223	-
Finance		
Plant and machinery	2,897	3,863
Fixtures and fittings	590	590
	<hr/>	<hr/>

St Mirins Out of School Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
Finance		
Governance costs		
Accountancy and legal fees	2,908	1,680
	3,487	4,453
This page does not form part of the statutory financial statements		
Total resources expended	<u>246,465</u>	<u>228,704</u>
Net income	<u><u>34,862</u></u>	<u><u>19,032</u></u>

This page does not form part of the statutory financial statements