

Rascals Out of School Care

Charity Number SC024395

**Unaudited Financial Statements
For the year ended 31 March 2024**

Rascals Out of School Care

Charity Number SC024395

Trustees report for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the period from 1 April 2023 to 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC024395

Registered address
Nether Robertland Primary School
Pokelly Place
Stewarton
Kilmarnock
KA3 5PF

Trustees / Management Committee

Joanna Deeks-Nisbet	Chair	
Susanne Murray	Vice-Chair	
Lois Burrows	Treasurer	
Rachael Flanagan	Secretary	
Louise Coupland	Member	Resigned 22 February 2024
Iain Wilson	Member	Appointed 4 May 2023
Robyn Wilson	Member	Appointed 4 May 2023, Resigned 22 February 2024
Hazel Sneddon	Member	Appointed 22 February 2024

Independent Examiner
Alex Struthers-Smith

Rascals Out of School Care

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rascals Out of School Care (Rascals) was incorporated as a Scottish Charitable Incorporated Organisation on 6 July 2012. It is a recognised Scottish Charity for the purposes of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Group is governed by its Constitution which may only be altered by the Members in a General Meeting.

Recruitment and appointment of new trustees

The Management Committee, which normally meets on a quarterly basis, are the charity's Trustees. Membership of the Management Committee is open to all parents and guardians of children using the service. Trustees are elected at the Annual General Meeting. Under the constitution, there must be a minimum of three and not more than twelve elected Trustees.

Management

The trustees are responsible for the strategic direction and governance of the service, whilst day-to-day running is delegated to the Manager and Assistant Manager, who are paid members of staff.

The Trustees are particularly aware of their responsibilities for Health and Safety, especially for the children. In addition to comprehensive insurance, all Staff and Trustees have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

OBJECTIVES AND ACTIVITIES

The charity's principal objectives are to provide out of school care for children between ages 3 and 16. Rascals offers breakfast and after-school sessions as well as holiday playschemes. Care includes the provision of stimulating educational, indoor and outdoor activities for the children at the charity's premises. Rascals takes pride in providing a safe, fun and nurturing environment.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

2022/23 showed a significant improvement in uptake in the service following a very difficult couple of years due to the Covid pandemic. 2023/24 continued this trajectory and recovery, with our attendance numbers continuing to increase. The trend towards reduced time spent working from home meant that parents and carers required increasing levels of childcare, both before and after school, and during the school holidays. Rascals continued to reach out to local businesses to deliver activities in partnership during term-time and the holiday playschemes with a positive response to the variety of activities on offer.

During the period we provided out of school care for 108 families (2022/23: 94 families), with 67 or 62% of these families using our holiday playscheme service.

The Committee would like to thank the staff for their hard work and commitment throughout the year. Huge thanks are also extended to our parents and guardians for their continued support.

FINANCIAL REVIEW

The organisation achieved a small increase in reserves in 2023/24, reporting a small surplus of £142 in the period (2022/23: surplus of £10,259). There was an increase in fee income of £24,921 to £95,591 (2022/23: £70,670) reflecting increased attendance levels and a modest price increase applied to fees in light of increasing staff costs. Income from our charitable activities increased beyond pre-pandemic levels. Expenditure in the period was £97,342 (2022/23: £66,039), of which £79,098 or 81% was staff costs.

RESERVES POLICY

The trustee's policy is to endeavour to strengthen reserves to allow Rascals to continue serving the local community whilst withstanding the ongoing challenges of a difficult fundraising and economic climate. The Coronavirus (COVID-19) pandemic has emphasised the need for an appropriate reserves level to be maintained. Our targeted level of reserves equates to approximately three months of Rascals operating costs. Our reserves position has improved slightly in the period 2023/24. Reserves at the period end amounted to £13,902 (2022/23 reserves were £13,760). The Trustees are committed to increasing reserves levels further over the course of the next 2-3 years.

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ACHIEVEMENT AND PERFORMANCE - CONT'D

PLANS FOR FUTURE PERIODS

Rascals no longer receives regular annual funding from East Ayrshire Council, which ended in 2021/22. The Parent Funding Team, as part of the Parent Committee, endeavours to source funding both locally and nationally, within an increasingly competitive funding environment. Successful funding applications in 2023/24 included £1,500 from the Lottery community grant scheme. The service will continue to build on established local partnerships to attract more children to the holiday playschemes.

Approved by the Trustees and signed on their behalf by:



Joanna Deeks-Nisbet
Chairperson

Date 17/01/26

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RASCALS OUT OF SCHOOL CARE

I report on the accounts of the charity for the year ended 31 March 2024 which is set out on pages 5 to 7.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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 INDEPENDENT EXAMINER'S STATEMENT

My examination is 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 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.
-

A Struthers-Smith

Alex Struthers-Smith BA(Hons) CA CertBALM



Date: 14/02/26

Rascals Out of School Care

Charity Number SC024395

Statement of Receipts and Payments For the Year Ended 31 March 2024

	<u>2023/24</u>		<u>2022/23</u>	
Receipts				
Voluntary receipts				
Receipts from fundraising activities	£393		£623	
Grants – East Ayrshire Council	-		£3,000	
Grants - other	£1,500		£2,005	
Receipts from other charitable activities				
Fees	£95,591		£70,670	
	<u>£97,484</u>		<u>£76,298</u>	
Payments				
Payments relating directly to charitable activities				
Staff costs	£79,098		£55,070	
Daily running costs	£9,915		£2,561	
Playscheme costs	<u>£1,773</u>	£90,786	<u>£220</u>	£57,851
Management & Administration				
Premises costs	£2,221		£2,700	
Accountancy fees	£1,345		£1,509	
General administration:				
Staff training	£375		£582	
Memberships & Subs	£200		£285	
Insurance	-		£655	
Telephone	£324		£283	
Admin	£73		£176	
Disclosure	£90		£18	
Play equipment	£953		£897	
Other	<u>£975</u>	£2,990	<u>£1,084</u>	£3,980
Total payments	<u>£97,342</u>		<u>£66,039</u>	
(Deficit) / Surplus for period	<u>£142</u>		<u>£10,259</u>	
From Previous Year	£13,760		£3,501	
Surplus Carried Forward	<u>£13,902</u>		<u>£13,760</u>	

All funds are unrestricted; The Notes on page 8 form an integral part of these accounts

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Statement of Balances As at 31 March 2024

	2024 £	2023 £
BANK AND CASH IN HAND		
Opening Balances:		
Bank and cash on hand	£13,760	£3,501
Surplus / (Deficit) for year	<u>£142</u>	<u>£10,259</u>
Closing balances	<u>£13,902</u>	<u>£13,760</u>
RESERVES:		
General Funds	<u>£13,902</u>	<u>£13,760</u>
Other Assets:		
Play Equipment at estimated value	<u>£2,000</u>	<u>£2,000</u>

All funds are unrestricted

The Notes on page 8 form an integral part of these accounts

Approved by the Trustees and signed on their behalf by:



Lois Burrows
Treasurer

Date: 17/01/26

Rascals Out of School Care

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Notes to the Unaudited Financial Statements For the Year Ended 31 March 2024

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).

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

