

# Carnwadric After School Service

Scotland · Charity number SC024405

## Details

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Status	Not Submitted
Legal form	Unincorporated association
Registered	1995-12-04
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** c/o St Vincents Primary School  
40 Crebar Street  
Glasgow  
G46 8EQ

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** Provide a breakfast club and after school childcare services covering 3 local primary schools to support parents in work/further education and looked after children. This service is open 50 weeks per year which cares for children during school holidays as well as term time.

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community'

**Objectives:** a) To provide a safe and stimulating environment where school age children can be cared for enabling parents to continue/ return to work, further education or training. Recognising that priority must go to single parents. b) To provide childcare facilities for parents during illness and stress if places are available.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£0	-	9
2024-03-31	£189,400	£170,534	-	9
2023-03-31	£176,575	£152,421	-	10
2022-03-31	£154,440	£106,646	-	0
2021-03-31	£137,184	£274,320	-	0

**Carnwadic After School Service**

Scotland - Charity number SC024405

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
CARNWADRIC AFTER SCHOOL CARE**

Martin Aitken & Co Ltd  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

## **CARNWADRIC AFTER SCHOOL CARE**

### **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11

## **CARNWADRIC AFTER SCHOOL CARE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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 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 Activities**

The main objectives of the charity are to provide:-

A safe and stimulating environment where school age children can be cared for enabling parents to continue/return to work, education or training, recognising that priority must go to single parents.

Childcare facilities for parents during illness or stress.

A warm homely atmosphere with a programme of activities in which education through play can be offered to children.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Welcome to the annual report for Carnwadric After School Service.

##### **Account**

Accounts have remained steady we have managed to increase the funds in the Business Current account this is due to Claire the Manager having arranged payment plans with some of the parent's, so we have gathered in more owed fees.

We have continued to provide good trips during our summer club which has been at a higher cost for coaches and entries to the trip destinations, the trips really please the parents so this will continue. We have upgraded toys and gaming consoles over the summer period.

We gave a Christmas/cost of living bonus to staff November payday 2023 as the staff had never had any cost of living payment from the service and helped to boost staff morale.

##### **HR Company**

Continue to use Peninsula as a supportive HR Company, the contract we are tied into lasts 3 years so we can look at perhaps changing going into 2025.

##### **Service Manager**

During 2024 the Service Manager continues to provide competent and professional delivery of care which benefits the service. Working with the committee, the aim is to provide a safe and fun environment for the children, a fair staff working environment and a service parents are happy to pay for. The Service Manager continues to make noticeable changes to the service such as employing a senior play worker who can stand in as a lead when the services manager has arranged leave.

##### **Care inspectorates Visit**

From the last care inspectorate visit 2023 the overall score was good and previous recommendations have all been met and improved. Since the last inspection 3 staff have completed their SVQ level 3 and are now qualified staff members.

##### **AGM Meeting**

As part of the charity organisation, there need to be AGM's for parents and carers. An AGM was held in 2024 which kept family and carers informed of the continuing progress of the service and all questions from parents/carers answered by staff. Also, good feedback received from the parents regarding our summer organised trips and the general improvement in the service has been noticed.

## **CARNWADRIC AFTER SCHOOL CARE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

The Statement of Financial Activities shows a surplus of £12,387 (2023 - £24,154).

##### **Reserves policy**

The level of reserves held at 31 March 2024 amounted to £81,151 (2023 - £68,764). The trustees believe that this level of reserves provides an acceptable capital base from which the charity can operate.

#### **FUTURE PLANS**

The charity intends to continue with its the delivery of childcare - focusing on supporting parents to continue or return to work, education and training with a priority given to single parents. We continue to focus on the providing a safe, educational and welcoming environment for the children.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Structure, Governance and Management**

The charity was registered on 4 December 1985 and is controlled by its governing document, the constitution and constitutes an unincorporated association.

The trustees of the charity are elected annually at the AGM and are listed below.

The existing trustees are familiar with the work of the charity, induction and training of new trustees is carried out by the existing trustees of the charity.

The charity is a voluntary sector project and it is run by a management committee of user parents.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC024405

##### **Independent Examiner**

Martin Aitken & Co Ltd  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

Approved by order of the board of trustees on 27 February 2025 and signed on its behalf by:

 Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARNWADRIC AFTER SCHOOL CARE**

I report on the accounts for the year ended 31 March 2024 set out on pages four to eleven.

### **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.



Martin Aitken & Co Ltd  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

27 February 2025

## CARNWADRIC AFTER SCHOOL CARE

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		<b>2024</b>	<b>2023</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME FROM</b>			
Donations and legacies		-	4,200
<b>Charitable activities</b>			
Childcare Provision		5,000	5,186
Other trading activities	2	184,400	167,155
Investment income	3	217	34
<b>Total</b>		<b>189,617</b>	<b>176,575</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Childcare Provision		170,534	148,338
Support Costs		6,696	4,083
<b>Total</b>		<b>177,230</b>	<b>152,421</b>
<b>NET INCOME</b>		<b>12,387</b>	<b>24,154</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		68,764	44,610
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>81,151</b>	<b>68,764</b>

The notes form part of these financial statements

**CARNWADRIC AFTER SCHOOL CARE**

**BALANCE SHEET  
31 MARCH 2024**

		<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
<b>CURRENT ASSETS</b>	<b>Notes</b>		
Debtors	8	25,613	16,523
Cash at bank		<u>64,435</u>	<u>63,916</u>
		<b>90,048</b>	80,439
 <b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(8,897)</u>	<u>(11,675)</u>
 <b>NET CURRENT ASSETS</b>		<u><b>81,151</b></u>	<u>68,764</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>81,151</b></u>	68,764
 <b>NET ASSETS</b>		<u><b>81,151</b></u>	<u>68,764</u>
 <b>FUNDS</b>	10		
Unrestricted funds		<u><b>81,151</b></u>	<u>68,764</u>
 <b>TOTAL FUNDS</b>		<u><b>81,151</b></u>	<u>68,764</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2025 and were signed on its behalf by:



## CARNWADRIC AFTER SCHOOL CARE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Assets and liabilities are initially recognised at historical cost or transaction value otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£).

##### **Going concern**

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

##### **Financial instruments**

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within borrowings in current liabilities

##### **Income**

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other revenue streams are recognised when there is an understanding of the terms to both parties and the charity has invoiced the appropriate entity. In the event that a service is subject to conditions that require a level of performance before the charity is entitled to funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

## CARNWADRIC AFTER SCHOOL CARE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES - continued

##### **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.

##### **Charitable activities**

Costs of charitable activities are incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

##### **Allocation and apportionment of costs**

Where possible expenditure is allocated directly to an activity. Items of expenditure which contribute to more than one activity are apportioned on a reasonable, justifiable and consistent basis.

Support costs which are not attributable to a single activity but rather provide the organisational infrastructure that enables output producing activities to take place are allocated on the same basis as expenditure incurred directly in undertaking an activity.

##### **Tangible fixed assets**

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

Computer equipment - 20% straight line

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

##### **Impairment of non-financial assets**

At each reporting date non-financial assets not carried at fair value, like plant and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

##### **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 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.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **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.

## CARNWADRIC AFTER SCHOOL CARE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES - continued

##### Judgements

The company considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The Trustees consider there are no such significant judgements.

##### Provisions

Provisions are recognised when the company has a legal or constructive obligation at the reporting date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated. Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

#### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fees	<u>184,400</u>	<u>167,155</u>

#### 3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest receivable	<u>217</u>	<u>34</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

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

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### 5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	137,939	113,931
Social security costs	7,934	6,228
Other pension costs	1,526	573
	<u>147,399</u>	<u>120,732</u>

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

	2024	2023
Support staff	<u>9</u>	<u>8</u>

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

**CARNWADRIC AFTER SCHOOL CARE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024****6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>
<b>INCOME FROM</b>	
Donations and legacies	4,200
<b>Charitable activities</b>	
Childcare Provision	5,186
Other trading activities	167,155
Investment income	34
<b>Total</b>	<u>176,575</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Childcare Provision	148,338
Support Costs	4,083
<b>Total</b>	<u>152,421</u>
<b>NET INCOME</b>	24,154
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	44,610
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>68,764</u></u>

**7. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>42,000</u>
<b>DEPRECIATION</b>	
At 1 April 2023 and 31 March 2024	<u>42,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u><u>-</u></u>
At 31 March 2023	<u><u>-</u></u>

**CARNWADRIC AFTER SCHOOL CARE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	<u>25,613</u>	<u>16,523</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxation and social security	5,155	4,047
Other creditors	3,742	7,628
	<u>8,897</u>	<u>11,675</u>

**10. MOVEMENT IN FUNDS**

	<b>At 1/4/23</b>	<b>Net movement in funds</b>	<b>At 31/3/24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	64,564	16,587	81,151
GCC	4,200	(4,200)	-
	<u>68,764</u>	<u>12,387</u>	<u>81,151</u>
<b>TOTAL FUNDS</b>	<u>68,764</u>	<u>12,387</u>	<u>81,151</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	189,617	(173,030)	16,587
GCC	-	(4,200)	(4,200)
	<u>189,617</u>	<u>(177,230)</u>	<u>12,387</u>
<b>TOTAL FUNDS</b>	<u>189,617</u>	<u>(177,230)</u>	<u>12,387</u>

**CARNWADRIC AFTER SCHOOL CARE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024****10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	<b>At 1/4/22</b>	<b>Net movement in funds</b>	<b>At 31/3/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	44,610	19,954	64,564
GCC	-	4,200	4,200
	<u>44,610</u>	<u>24,154</u>	<u>68,764</u>
<b>TOTAL FUNDS</b>	<u>44,610</u>	<u>24,154</u>	<u>68,764</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	172,375	(152,421)	19,954
GCC	4,200	-	4,200
	<u>176,575</u>	<u>(152,421)</u>	<u>24,154</u>
<b>TOTAL FUNDS</b>	<u>176,575</u>	<u>(152,421)</u>	<u>24,154</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

