

Blairdardie Out of School Service
Trustees' Annual Report and Accounts
Year Ended 31 March 2025
Scottish Charity No. SC024917

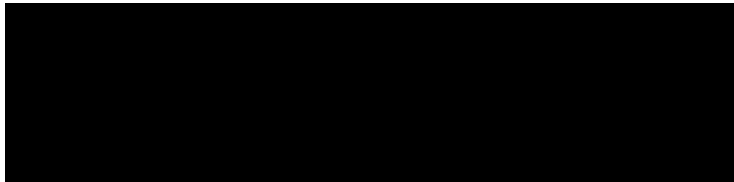
Blairdardie Out of School Service

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Blairdardie Out of School Service

Charity information *for the Year Ended 31 March 2025*



Bank

Bank of Scotland
836 Crow Road
Anniesland
Glasgow
G13 1ET

Independent Examiner



Alexander Sloan LLP
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Blairdardie Out of School Service

Trustees' Annual Report *for the Year Ended 31 March 2025*

The Trustees present their Report and Accounts of the charity for the year ended 31 March 2025.

Governing Document

Blairdardie Out of School Service ("the charity") is established by Constitution dated 13 June 1996 and is a Scottish Charity (No. SC024917).

Objectives and Activities

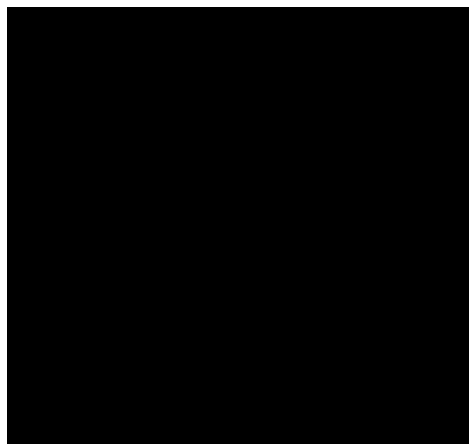
The charitable objectives of the charity are:

- To promote the care and education of children in need of care during out of school hours and school holidays and to promote the provision of facilities, for the recreation and other leisure time occupation of such children, in the interest of social welfare with the object of improving their conditions of life.
- To advance the education and training of parents and carers of these children by the promotion and provision of safe childcare facilities.
- To advance the education and training of persons providing such care, education and recreational facilities.
- To remain Non-Party Political, Non-Sectarian, Non-Racist and Non-Sexist.

The charity offers after school play and education opportunities and operates from Blairdardie Primary School, Glasgow, the nearby Corpus Christi Primary School, Glasgow and the Clyde Campus. The charity is registered with and regulated by the Care Inspectorate.

Trustees

The members of the charity's Management Committee are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The Trustees who served during the year and since the year end are listed below:



Appointment of Trustees

New members of the Management Committee are elected by and from the members of Blairdardie Out of School Service. Each year, one third of the Management Committee members shall retire from office but shall be eligible for re-election. New members take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as Trustees of a charity.

Blairdardie Out of School Service

Trustees' Annual Report for the Year Ended 31 March 2025

Organisational Structure

The Trustees are responsible for the overall direction of the charity with day-to-day running being delegated to Project Manager [REDACTED]. The Management Committee serve on a voluntary basis.

Achievements and Performance

Significant highlights, events and developments of note in the year include the following:-

The charity had a daily average of 59 children attending our 3 services. We are reporting that the numbers attending stayed the same as last year.

For the first time, we have had a high turnover of staff. This is due to several issues, most importantly, the shortage of childcare staff in Scotland. We have had to increase hourly rates and stop taking new children if we don't have the staff to look after them. Staff costs have escalated too.

Financial Review

Per the *Statement of Receipts and Payments* on page 5, the charity reported Net Payments (i.e. a Deficit) of £26,706 for the year (2024 – Surplus £7,547). The Trustees are closely monitoring expenditure in the current year to help address the large deficit in the year and are also raising childcare fees.

Reserves Policy

It is the policy of the charity to maintain Unrestricted Funds at a level which equates to approximately six months of unrestricted expenditure. This allows sufficient funds for the charity to finance and maintain its ongoing work, noting that, when challenges are presented such as we have seen this year we have the comfort of reserves to rely upon without disrupting the services we currently offer. Per page 6, Unrestricted Funds as represented by the General Fund at 31 March 2025 amounted to £107,222 which, although above the required level, was acceptable to the Trustees.

Trustees' Remuneration and Expenses

The Trustees did not receive any remuneration or reimbursed expenses during the year.

Independent Examiner

The Trustees recommend that [REDACTED] Alexander Sloan LLP, Accountants & Business Advisers, remains in office as independent examiner until further notice.

Approved by the Trustees on 15/8/2025 and signed on their behalf by:



Trustee

Independent Examiner's Report to the Trustees of Blairdardie Out of School Service

I report on the Accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 8.

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 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 Act and to state whether particular matters have come to my attention.

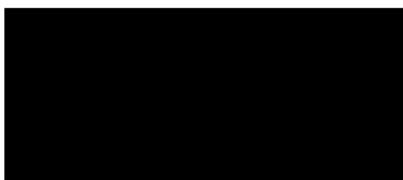
Basis of Independent Examiner's Statement

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts 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 Accounts Regulations, and
 - to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Alexander Sloan LLP
Accountants and Business Advisers
180 St Vincent Street
Glasgow
G2 5SG

Date: 15/8/2025

Blairdardie Out of School Service

Statement of Receipts and Payments for the Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Receipts					
<i>Income from Charitable Activities:</i>					
Fundraising		265	-	265	-
Childcare Fees		193,465	-	193,465	187,741
Scot Gov School Aged Childcare Pilot	7	-	25,540	25,540	19,327
<i>Voluntary Income</i>					
Area Partnership Grant Fund	7	-	3,740	3,740	6,859
Total Receipts		193,730	29,280	223,010	213,927
Payments					
<i>Charitable Activities</i>					
Staff Costs		182,301	-	182,301	158,955
Other Staff Costs		5,561	-	5,561	840
Office Rent		2,700	-	2,700	2,400
Scot Gov School Aged Childcare Pilot		-	25,540	25,540	19,327
Insurance		1,016	-	1,016	918
Telephone, postage and stationery		1,568	-	1,568	1,526
Computer running costs and website		1,992	-	1,992	-
School Hall lets		6,486	-	6,486	5,263
Excursions		2,271	3,740	6,011	4,935
Children's refreshments		3,364	-	3,364	3,562
Kids Parties and 'Pressies'		125	-	125	788
Payroll fees		1,724	-	1,724	1,595
Professional fees		450	-	450	-
Office equipment costs		248	-	248	1,669
Other equipment costs		-	5,972	5,972	1,831
Miscellaneous		445	-	445	275
Holiday care costs		900	-	900	-
Training costs		306	-	306	36
Gifts		373	-	373	-
Sub-Total		211,830	35,252	247,082	203,920
<i>Governance Costs</i>					
Independent Examiner's fee		2,634	-	2,634	2,460
Total Payments		214,464	35,252	249,716	206,380
Net Payments for the year		(20,734)	(5,972)	(26,706)	7,547

The Notes on pages 7 and 8 form an integral part of these Accounts.

Blairdardie Out of School Service

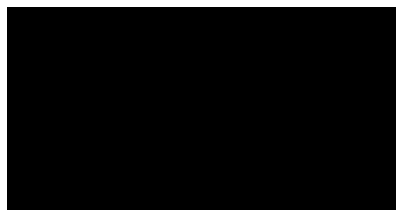
Statement of Balances as at 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Bank and Cash in Hand	6				
Opening balances		127,956	5,972	133,928	126,381
Net Receipts for year		(20,734)	(5,972)	(26,706)	7,547
Closing Balances		107,222	-	107,222	133,928
Reserves					
General Fund		107,222	-	107,222	133,928
Closing balances		107,222	-	107,222	133,928
Assets					
Fixed Assets	4	1,200	-	1,200	1,600
		1,200	-	1,200	2,000
Liabilities					
Independent Examiner's Fee		2,760	-	2,760	2,583
Culture & Sport		-	-	-	1,018
		2,760	-	2,760	3,601

Approved by the Trustees on

15/8/2025

and signed on their behalf by:



Trustee

The Notes on pages 7 and 8 form an integral part of these Accounts.

Blairdardie Out of School Service

Notes to the Accounts for the Year Ended 31 March 2025

1. Accounting Policies

Basis of accounting

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

VAT

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

2. Funds

Funds are defined as follows:

Unrestricted Funds

General Fund

Encompasses all income and expenditure relating to the primary focus activity of the charity, other than those for which funding is restricted.

Restricted Funds

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

Note 6 on page 8 contains further information about Restricted Funds.

3. Expenditure

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

4. Fixed Assets

As indicated on the *Statement of Balances* on page 6, Fixed Assets of £1,200 (2024 - £1,600) represent the cost of a portacabin which was bought during the year ended 31 March 2022 and which is sited at the charity's out of school service at Corpus Christi Primary School.

5. Related Party Transactions

Trustees are active users of the facilities that Blairdardie Out of School Services offer. Any childcare fees or other transactions incurred in relation to childcare are charged to Trustees at 'arms length' and the Trustees may not use their position to their advantage. Out with childcare fees there are no disclosable related party transactions during the year (2024: Nil).

Blairdardie Out of School Service

Notes to the Accounts for the Year Ended 31 March 2025

6. Bank and cash in Hand	2025	2024
	£	£
<i>Comprising</i>		
Bank and cash	81,542	74,626
GCVS (cash held for payroll processing)	25,680	59,302
	107,222	133,928

7. Restricted Funds	Balance at 01.04.24	Receipts	Payments	Balance at 31.03.25
	£	£	£	£
Area Partnership Fund (1)	5,972	-	(5,972)	-
Area Partnership Fund (2)		3,240	(3,240)	-
Area Partnership Fund (3)		500	(500)	-
Childcare Pilot	-	25,540	(25,540)	-
	5,972	29,280	(35,252)	-

	Balance at 01.04.23	Receipts	Payments	Balance at 31.03.24
	£	£	£	£
Area Partnership Fund (1)	-	6,859	(887)	5,972
Childcare Pilot	-	19,327	(19,327)	-
	-	26,186	(20,214)	5,972

Explanation of Funds:

Represents *Area Partnership* funding (1) from Glasgow City Council towards the purchase of equipment items.

Represents *Area Partnership* funding (2) from Glasgow City Council towards the cost of various excursions in the Summer of 2024.

Represents *Area Partnership* funding (3) from Glasgow City Council towards the cost of childrens holiday activity costs.

Represents *Childcare Pilot* *** funding from Scottish Government towards the provision of partially funded out of school care.

*** The Scottish Government are funding Early Adopters for the School-Aged Childcare Pilot. When we were first invited to do this in October 2022, Glasgow City Council told us at the very first meeting that the Scottish Government wanted cash in people's hands immediately. They wanted us to take the fees in cash from parents and then give the parents the cash back. From a financial control perspective we preferred to pay it to bank accounts to ensure a full audit trail. Cash payment only affect the original parents that applied. Once other parents started applying, their fees (received from the pilot monies) went straight into their Blairdardie Out of School Service (BOSS) accounts towards their childcare. The Pilot has been further extended from 31 March 2025 to 31 March 2026 and this fund will continue to be shown until then. Any new parents/carers will have the money (from pilot scheme) creditd to their BOSS accounts.