

# Riverside Out Of School Care

Scotland · Charity number SC024987

## Details

---

Known as	ROSC
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1996-06-26
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	c/o Riverside Primary School 18 Forrest Road Stirling FK8 1UJ
Website	<a href="http://www.riversideoutofschoolcare.co.uk">www.riversideoutofschoolcare.co.uk</a>

## Activities

---

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

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** We provide childcare to primary aged children living in Stirling but primarily in the Riverside Primary School catchment area. We operate a breakfast club, after school club and holiday club and our service is used by families who may be working, studying, needing respite or the children would benefit from social interactions. We are inclusive and provide places for children with additional support needs. Children learn and develop through the opportunities for both free play and some planned play opportunities whilst in a safe environment. They play with other children and develop warm relationships with the staff.

**Beneficiaries:** 'Children or young people'

**Objectives:** The organisation's purposes are: The advancement of children's social and emotional development and education through play. The provision and organisation of recreational activities for children. and The prevention of poverty by enabling parents and carers to access the workplace.

## Geography

---

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

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£155,957	£163,027	-	13
2023-09-30	£147,602	£140,075	-	-
2022-09-30	£120,803	£124,441	-	-
2021-09-30	£121,486	£130,182	-	-
2020-09-30	£106,287	£138,481	-	-

**Riverside Out Of School Care**

Scotland - Charity number SC024987

---

# Accounts

---

Charity registration number SC024987 (Scotland)

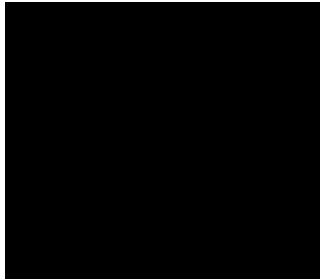
**RIVERSIDE OUT OF SCHOOL CARE SCIO  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**



(Appointed 11 June 2024)  
(Appointed 11 June 2024)  
(Appointed 11 June 2024)  
(Appointed 11 June 2024)

**Charity number (Scotland)**

SC024987

**Principal address**

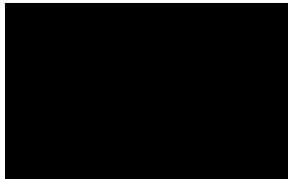
c/o Riverside Primary School  
Forrest Road  
Stirling  
FK8 1UJ

**Independent examiner**



AAB Business & Tax Advisory LLP  
Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
FK7 7WT

**Solicitors**



# RIVERSIDE OUT OF SCHOOL CARE SCIO

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

---

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

---

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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**

##### **Purposes**

The organisation's purposes are:

- The advancement of children's social and emotional development and education through play;
- The provision and organisation of recreational activities for children: and
- The prevention of poverty by enabling parents and carers to access the workplace.

##### **Objectives and aims**

Our objectives are to provide a fully integrated out of school care service offering high quality and reliable childcare which meets the needs of local people. We offer a wide range of stimulating, creative and imaginative opportunities for Primary aged children on a breakfast club, after school and holiday club basis. We plan to provide a service and environment, within our resources and health and safety considerations, which will also allow children with additional support needs full access to those play opportunities making reasonable adjustments where necessary and complying with the Equality Act 2010.

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

---

### **Achievements and performance**

As an organisation, we have overall had a very positive year and we are pleased to be able to share with you a number of 'high' points from the past year.

#### ROSC Children Numbers

We currently have 102 term time users and 52 registered for our holiday club.

We are operating at nearly full capacity with our breakfast places and most afterschool sessions. We are operating a waiting list for places for some sessions, especially a Tuesday afterschool.

#### Staff Update

**Recruitment:** We recently said goodbye to ██████████ who had been with us for a year in a Practitioner's role. We also lost ██████████ who was a sessional worker. We recruited ██████████ initially as a sessional worker then as a Practitioner. ██████████ worked in Kidzworld and New Struan School so has experience with school aged children and children with additional support needs. Karrie and Holly have started as sessional staff.

We continue to see a higher turnover of sessional staff, a trend we have seen over the past few years. We are also continuing to struggle to recruit qualified staff in a practitioner role which the Scottish Government is beginning to recognise and consider solutions for.

We offer our staff learning environment and opportunities to upskill and learn to cope with challenging situations.

#### Activities

Most children enjoy coming to ROSC. We facilitate a lot of creative play with the resources and space that we have. This year we have sectioned off a small area of the playroom for the P6s and P7s to use to allow them a little bit more privacy and independence. The children continue to enjoy the gym hall and outside and we have introduced more planned games for their physical play. We have introduced a planning sheet, so children know what is planned each day. Children enjoy the holiday clubs with our emphasis on outdoor play and exploring the local environment. We try to meet their individual needs and we enjoy watching the children discover themselves, grow in confidence and mature. We see the progression from P1 right up to P7 for the children who stay with us for a long time. ROSC has a good transition process for up and coming P1s and any new starts and for P7s when they leave. Some children find it harder to leave than others and are always welcome to come back for a visit. We provide places for children with additional support needs and support them to become more independent and make good relationships with their peers.

Parents are also happy our service and give us good feedback through surveys, email and on a day-to-day basis.

#### Holiday Clubs

This year we ran very successful October, February, April and Summer holiday clubs. These were very well attended by children from Riverside and surrounding primary schools.

We received lots of positive feedback about our clubs and our planned activities. The children enjoyed the sports challenges, Wimbledon day and the FIFA tournament. We made the most of the local area and parks. We also welcomed guests from the Blair Drummond Outreach Team, The Wildlife Crime Officer, Top Dogs therapy dogs and Daisy First Aid. We visited Stirling Castle and went on a trip to Dunblane on the train for a picnic, play and a paddle.

#### Duty of Candour

We have nothing to report for our Duty of Candour as required by the Care Inspectorate.

In Summary, the past year has been a very positive year following the difficulties we faced post covid. Many thanks to Heather and all the team at ROSC for all their efforts making the above happen.

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

#### Financial review

The income for the year of £155,957 (2023: £147,602) has increased from last year and expenditure of £163,027 (2023: £140,075) has increased. Our expenditure exceeded our income this year resulting in a deficit of £7,070 (2023: Surplus of £7,527).

We continued with our fundraising programme. We raised money at the school's Christmas and Summer fayres, through raffles, guess how many Haribos and biscuits in the jars.

We have been fortunate to receive a grant again from The Stirling and Bridge of Allan Round Table of £350.

#### Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details are given in the accounting policy 1.2.

#### Reserves policy

The general reserves at the year end are £42,456 (2023: £43,989). Our target reserves are £40,000. This was dented considerable during Covid, and we are working hard to reinstate this amount. This is based on having 6 months expenditure as recommended by Stirling Voluntary Enterprise.

#### Risk management

The charity maintains a risk register which is reviewed annually by the trustees. The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Plans for future periods

We have been able to increase our numbers nearly back to forty children per term time after school session and for most breakfast sessions. We plan to introduce personal planning and planning in the moment to continue to meet the children's needs and still provide a fun and stimulating environment. We have been able to resource samples of personal planning and policies from the Scottish Out of School Care Network which will make this easier.

We have budgeted for a Financial and Administration Assistant which should help us modernise and digitalise our systems and enable us to be more efficient with our accounting practices.

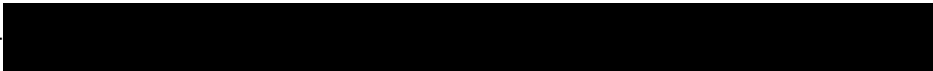
#### Structure, governance and management

##### Governing document

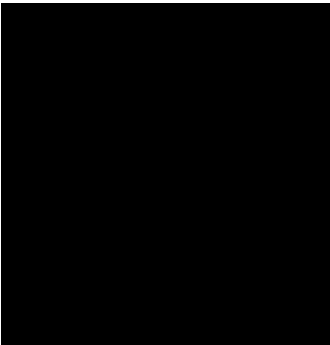
The charity is controlled by its governing document, its constitution, since becoming a Scottish Charitable Incorporated Organisation (SCIO) in April 2015.

##### Trustees

At our AGM on 11th June 2024

Secretary. 

The trustees who served during the year and up to the date of signature of the financial statements were:

 (Resigned 24 March 2025)

(Resigned 22 January 2025)

(Resigned 11 June 2024)

(Appointed 11 June 2024)

(Appointed 11 June 2024)

(Appointed 11 June 2024)

(Appointed 11 June 2024)

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

---

#### **Recruitment and appointment of new trustees**

Under the terms of the Constitution of the organisation, the trustees are members of the management committee which can also include elected members from the service users as well as specially co-opted members. The Trustees are elected or re-elected at the Annual General Meeting. The Trustees are drawn from the members of ROSC (parents/carers).

#### **Obligations of the Committee**

Committee members are obliged to implement and uphold all policies, and make these available to service users. Issues and policy changes are discussed at committee meetings and decisions made at such meetings by the trustees are democratic. Minutes of the management committee are made available to all members on request and through the manager. All members have voting rights at the AGM.

A Staff handbook and Parents' handbook are available setting out the main conditions and procedures. Full details of all policies and procedures are available on request and these are updated regularly in accordance with requirements of the Care Inspectorate, the regulatory body which regulates this out of school care service, and to reflect current guidance. Employees' details are retained in a confidential area of the office.

We have nothing to report under the duty of candour.

#### **Induction and training of new trustees**

The constitution and policies in place governing the operation of Riverside Out of School Care (ROSC) are available for all users of the service, who are automatically members of the organisation. When a member becomes part of the management committee, the member is reminded of the responsibilities of a trustee and the relevant policies.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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.

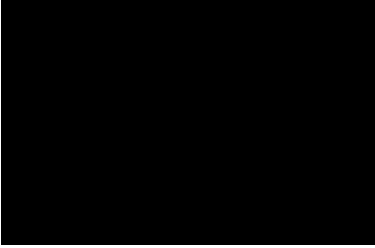
# **RIVERSIDE OUT OF SCHOOL CARE SCIO**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 SEPTEMBER 2024***

---

The trustees' report was approved by the Board of Trustees.



# RIVERSIDE OUT OF SCHOOL CARE SCIO

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RIVERSIDE OUT OF SCHOOL CARE SCIO

---

I report on the financial statements of the charity for the year ended 30 September 2024, which are set out on pages 7 to 18.

#### **Respective responsibilities of trustees and examiner**

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
FK7 7WT  
United Kingdom

Dated: 18 June 2025

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

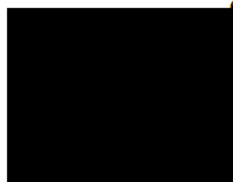
	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	2	110	350	460	-	2,500	2,500
Charitable activities	3	155,370	-	155,370	145,042	-	145,042
Investments	4	127	-	127	60	-	60
<b>Total income</b>		<u>155,607</u>	<u>350</u>	<u>155,957</u>	<u>145,102</u>	<u>2,500</u>	<u>147,602</u>
<b>Expenditure on:</b>							
Charitable activities	5	161,875	1,152	163,027	137,439	2,636	140,075
<b>Total expenditure</b>		<u>161,875</u>	<u>1,152</u>	<u>163,027</u>	<u>137,439</u>	<u>2,636</u>	<u>140,075</u>
<b>Net income/(expenditure)</b>		<u>(6,268)</u>	<u>(802)</u>	<u>(7,070)</u>	<u>7,663</u>	<u>(136)</u>	<u>7,527</u>
Transfers between funds		-	-	-	3	(3)	-
<b>Net movement in funds</b>	7	<u>(6,268)</u>	<u>(802)</u>	<u>(7,070)</u>	<u>7,666</u>	<u>(139)</u>	<u>7,527</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 October 2023		<u>85,895</u>	<u>1,495</u>	<u>87,390</u>	<u>78,229</u>	<u>1,634</u>	<u>79,863</u>
<b>Fund balances at 30 September 2024</b>		<u>79,627</u>	<u>693</u>	<u>80,320</u>	<u>85,895</u>	<u>1,495</u>	<u>87,390</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**RIVERSIDE OUT OF SCHOOL CARE SCIO****BALANCE SHEET****AS AT 30 SEPTEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		38,185		43,182
<b>Current assets</b>					
Debtors	12	19		68	
Cash at bank and in hand		53,464		55,306	
		<u>53,483</u>		<u>55,374</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(11,348)</u>		<u>(11,166)</u>	
Net current assets			<u>42,135</u>		<u>44,208</u>
<b>Total assets less current liabilities</b>			<u>80,320</u>		<u>87,390</u>
<b>Income funds</b>					
Restricted funds	16		693		1,495
<u>Unrestricted funds</u>					
Designated funds	18	37,171		41,906	
General unrestricted funds	13	<u>42,456</u>		<u>43,989</u>	
			<u>79,627</u>		<u>85,895</u>
			<u>80,320</u>		<u>87,390</u>

ements were approved by the Trustees on 18 June 2025



# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

---

### 1 Accounting policies

#### Charity information

Riverside Out of School Care SCIO is a Scottish Charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (second edition - October 2019) (effective as of 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have reviewed the future funding and activities of the charity. The charity has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

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

##### Donations and similar income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

##### Income from charitable activities

Grants receivable and fees are credited to the Statement of Financial Activities in the year in which they are receivable.

##### Investment income, rental income and similar income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long Leasehold	23 years straight line
Fixtures & fittings	25% on reducing balance
Computer equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

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

##### 1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 1 Accounting policies (Continued)

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	110	-	110	-	-	-
Grants	-	350	350	-	2,500	2,500
	<u>110</u>	<u>350</u>	<u>460</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
<b>Grants</b>						
Stirling Council	-	-	-	-	2,000	2,000
Stirling & Bridge of Allan Round Table	-	350	350	-	500	500
	<u>-</u>	<u>350</u>	<u>350</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>

#### 3 Charitable activities

	2024 £	2023 £
Fees	69,269	79,125
Childcare Vouchers	85,381	65,136
Fundraising	720	781
	<u>155,370</u>	<u>145,042</u>
Analysis by fund		
Unrestricted funds	<u>155,370</u>	<u>145,042</u>

#### 4 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>127</u>	<u>60</u>

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 5 Charitable activities

	2024 £	2023 £
Staff costs	141,951	121,112
Consumables	8,358	6,419
Trips & transport	72	-
Depreciation	622	628
	<u>151,003</u>	<u>128,159</u>
Share of support costs (see note 6)	8,250	7,669
Share of governance costs (see note 6)	3,774	4,247
	<u>163,027</u>	<u>140,075</u>
<b>Analysis by fund</b>		
Unrestricted funds	161,875	137,439
Restricted funds	1,152	2,636
	<u>163,027</u>	<u>140,075</u>

### 6 Support costs allocated to activities

	2024 £	2023 £
Insurance	699	653
Telecommunications	1,325	1,161
Post & stationery	320	739
Sundry	550	98
Staff expenses	804	503
Leasehold depreciation	4,375	4,375
Bank charges	144	140
Bad debts	33	-
Governance costs	3,774	4,247
	<u>12,024</u>	<u>11,916</u>
<b>Analysed between:</b>		
Support costs	8,250	7,669
Governance costs	3,774	4,247
	<u>12,024</u>	<u>11,916</u>

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

<b>6 Support costs allocated to activities</b>	<b>(Continued)</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Governance costs comprise:</b>		
Accountancy	3,774	4,047
Penalties and fees	-	200
	<u>3,774</u>	<u>4,247</u>
	<u>3,774</u>	<u>4,247</u>
<b>7 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	4,998	5,003
	<u>4,998</u>	<u>5,003</u>
<b>8 Trustees</b>		
None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>9 Employees</b>		
The average monthly number of employees during the year was:		
	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	11	11
	<u>11</u>	<u>11</u>
	<u>11</u>	<u>11</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	137,600	118,061
Social security costs	2,149	1,318
Other pension costs	2,202	1,733
	<u>141,951</u>	<u>121,112</u>
	<u>141,951</u>	<u>121,112</u>

There were no employees whose annual remuneration was more than £60,000.

## 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 11 Tangible fixed assets

	Long Leasehold £	Fixtures & fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 October 2023	100,606	349	3,169	104,124
At 30 September 2024	100,606	349	3,169	104,124
<b>Depreciation and impairment</b>				
At 1 October 2023	58,700	286	1,955	60,941
Depreciation charged in the year	4,375	16	607	4,998
At 30 September 2024	63,075	302	2,562	65,939
<b>Carrying amount</b>				
At 30 September 2024	37,531	47	607	38,185
At 30 September 2023	41,906	63	1,213	43,182

### 12 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	19	68

### 13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	14	8,932	8,304
Accruals		2,416	2,862
		11,348	11,166

### 14 Deferred income

	2024 £	2023 £
Other deferred income	8,932	8,304

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	8,932	8,304
Movements in the year:		

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

<b>14 Deferred income</b>	<b>(Continued)</b>	
Deferred income at 1 October 2023	8,304	8,713
Released from previous periods	(1,772)	(2,960)
Resources deferred in the year	2,400	2,551
	<u>          </u>	<u>          </u>
Deferred income at 30 September 2024	8,932	8,304
	<u>          </u>	<u>          </u>

Deferred income relates to refundable deposits and fees received in advance for services to be provided during 2023-24.

<b>15 Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
<b>Defined contribution schemes</b>	<b>£</b>	<b>£</b>
Charge to profit or loss in respect of defined contribution schemes	2,202	1,733
	<u>          </u>	<u>          </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 October 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 September 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Adapt and Thrive	1,319	-	(1,152)	-	167
The Stirling and Bridge of Allan Round Table		350	-	-	350
Stirling Council Summer Holidays Food & Childcare	176	-	-	-	176
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	1,495	350	(1,152)	-	693
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 16 Restricted funds (Continued)

Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
Adapt and Thrive	1,319	-	-	-	1,319
The Stirling and Bridge of Allan Round Table	313	500	(812)	(1)	-
Stirling Council Summer Holidays Food & Childcare	-	2,000	(1,824)	-	176
Community Grants	2	-	-	(2)	-
	<u>1,634</u>	<u>2,500</u>	<u>2,636</u>	<u>(3)</u>	<u>1,495</u>

#### Nature and purpose of funds

##### Adapt and Thrive

This funding was awarded to help this organisation to adapt to the challenges presented by COVID-19 and build back better to thrive in the future.

##### The Stirling and Bridge of Allan Round table grant

The purpose of the funding was to help with the purchase of resources for the quiet area.

##### Summer Holidays Food & Childcare

This fund includes a grants from Stirling Council to provide free Summer Club places to families who may not be able to access their services.

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

#### 17 Unrestricted funds

	Movement in funds					Movement in funds					
	Balance at 1 October 2022	Incoming resources	Resources expended	Transfers	Gains and losses <sup>1</sup>	Balance at October 2023	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 30 September 2024
General	31,498	145,102	(133,064)	3		43,989	155,607	(157,140)	-	-	42,456

# RIVERSIDE OUT OF SCHOOL CARE SCIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 18 Designated funds

	Movement in funds					
	Balance at 1 October 2022	Resources expended <sup>1</sup>	Balance at October 2023	Incoming resources	Resources expended	Balance at 30 September 2024
	£	£	£	£	£	£
Property	46,281	(4,375)	41,906	-	(4,375)	37,171

#### Property fund

This fund represents the net book value of the long leasehold asset, which is being released to the income and expenditure account over 23 years.

### 19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 September 2024:</b>			
Tangible assets	38,185	-	38,185
Current assets/(liabilities)	41,442	693	42,135
	<u>79,627</u>	<u>693</u>	<u>80,320</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 30 September 2023:</b>			
Tangible assets	43,182	-	43,182
Current assets/(liabilities)	42,713	1,495	44,208
	<u>85,895</u>	<u>1,495</u>	<u>87,390</u>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).