

SC025184

**Monifieth Out of School Care Club
Year ended 31 March 2025
Income and Expenditure Accounts**

| Receipts and payments accounts | | |
|--------------------------------|---------------|---------------|
| For the period from | | to |
| | 01 April 2024 | 31 March 2025 |

Section A Statement of receipts and payments

| | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
| | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| A1 Receipts | | | | | | |
| Fees and Membership income | 232,411 | | | | 232,411 | 211,787 |
| Angus Council SLA funding | | - | | | - | |
| Other grants | | | | | - | |
| Donations | - | | | | - | 39 |
| Bank interest received | 1,109 | | | | 1,109 | 2,978 |
| Gift aid | - | | | | - | 2,384 |
| | | | | | - | |
| A1 Sub total | 233,520 | - | - | - | 233,520 | 217,188 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 233,520 | - | - | - | 233,520 | 217,188 |
| A3 Payments | | | | | | |
| Wages | 208,278 | | | | 208,278 | 192,285 |
| Payroll & bookkeeping fees | 3,157 | | | | 3,157 | 2,317 |
| Staff training | 425 | | | | 425 | 426 |
| Premises hire | 462 | | | | 462 | 456 |
| Insurance | 1,345 | | | | 1,345 | 1,337 |
| Printing, postage and stationery | | | | | - | 1,620 |
| Telephone and internet | 2,767 | | | | 2,767 | 1,003 |
| Equipment | 4,283 | | | | 4,283 | 5,895 |
| Entertainment | 955 | | | | 955 | 825 |
| Snack | 8,677 | | | | 8,677 | 11,519 |
| Work wear | 563 | | | | 563 | 813 |
| Sundry | 785 | | | | 785 | |
| Subscriptions | 3,417 | | | | 3,417 | 3,281 |
| Coaches | | | | | - | 100 |
| Independent examination | 1,080 | | | | 1,080 | 1,470 |
| Advertising | 991 | | | | 991 | |
| A3 Sub total | 237,185 | - | - | - | 237,185 | 223,347 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 237,185 | - | - | - | 237,185 | 223,347 |
| Net receipts / (payments) | (3,665) | - | - | - | (3,665) | (6,159) |
| A5 Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | (3,665) | - | - | - | (3,665) | (6,159) |

Section B Statement of balances

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year | 59,973 | 500 | | | 60,473 | 66,632 |
| | Surplus / (deficit) shown on receipts and payments account | (3,665) | | | | (3,665) | (6,159) |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 56,308 | 500 | - | - | 56,808 | 60,473 |
| | (Agree balances with receipts and payments account(s)) | | | | | | |

| | Details | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|----------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|-----------------|-----------------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets | Prepayments | | 1,977 | | 2,006 |
| | Fees Receivable | | 965 | | 639 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | 2,942 | - | 2,645 |

| | Details | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ |
|----------------|----------------------------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities | Pension liability | General | | 294 |
| | PAYE & NI | General | | 1,092 |
| | Accrued holidays | General | 1,400 | 1,303 |
| | Independent examiners' fee | General | 1,140 | 2,250 |
| | Fees paid in advance | General | 3,689 | 17,027 |
| | Payroll fees | General | 228 | 204 |
| | Corporation tax fee | General | | |
| | | Total | 6,457 | 22,170 |

| | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ |
|---------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

| | | | |
|--|--|--|--|
| | | | |
| | | | |

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

All other funds are unrestricted and held for the general purposes of the charity.

| | |
|----------------------|--|
| C6 Other information | |
|----------------------|--|

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | April | 2024 | To | 31 | March | 2025 |

Reference and administration details

| | |
|---------------------------------|-----------------------------------|
| Charity name | Monifieth Out of School Care Club |
| Other names charity is known by | MOOSCC |
| Registered charity number | SC025184 |
| Charity's principal address | |

Names of the charity trustees on date of approval of Trustees' Annual Report

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|--------------|-----------------|-----------------------------------|---|
| 1 | President | | |
| 2 | Chairperson | | |
| 3 | Vice Chair | | |
| 4 | Secretary | | |
| 5 | Treasurer | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Structure, governance and management

Type of governing document

Monifieth Out of School Care Club is a charity registered in Scotland and governed by its constitution.

Trustee recruitment and appointment

Trustees are recruited on an ad hoc basis when required. No formal induction procedures are in place however new Trustees are provided with a committee induction pack.

Objectives and activities

Charitable purposes

The Charity provides out of school care for children of school age in the Monifieth area.

Summary of the main activities in relation to these objects

We aim to be one of the leading providers of out of school care in Angus. The core services provided between the two sites are an Early Bird Breakfast Club, After School Club and a Holiday Club. We offer an Out of School Service as follows:

Early Bird Breakfast Club – provides a safer alternative to children being dropped in the playground and allows parents to arrive at work on time.

Early Bird – Monday to Friday 7.45am to 9am at Grange and Seaview.

After School Club – bridges the gap between school and home time, with 2 ½ hours of fun packed activities after school – Monday to Friday until 3.10/3.20pm to 5.45pm at Grange and Seaview.

Holiday Club – fills school holidays with activities and takes away some of the stress from working parents who have to find childcare for a number of weeks out of the year. Holiday sessions are AM sessions (7.45am to 12.45pm), PM sessions (12.45pm to 5.45pm) or full day session (7.45am to 5.45pm)

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Financial review

Brief statement of the charity's policy on reserves

Throughout the financial year the Club has maintained arrangements to receive fees by BACS and various childcare voucher providers which work well.

We continue to work with families to ensure that accounts are up to date. Payments remain being required to be made in advance of children attending a session.

The Management Committee are proposing a 10% increase in fees to maintain healthy financial stability and plan for the longevity of the club. This is to counteract the several years of deficit we have experienced, allowing for there to be enough coverage for three months' wages and also budget for the next year including annual wage increases, insurance and general operating costs.

Details of any deficit

No funds in deficit.

Donated facilities and services (if any)

None.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

CLUB CHAIR

CLUB PRESIDENT

Date

5/11/25

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | | | v2 | | | |
|--|--|--|-------|------|----|--|-----|-----------------|------|----|--|--|--|
| Report to the trustees/members of | | Monifieth Out of School Care Club | | | | | | | | | | | |
| Registered charity number | | SC 025184 | | | | | | | | | | | |
| On the accounts of the charity for the period | | Period start date | | | | | | Period end date | | | | | |
| | | Day | Month | Year | | | Day | Month | Year | | | | |
| | | 01 | April | 2024 | to | | 31 | March | 2025 | | | | |
| Set out on pages | | 1 to 7 | | | | | | | | | | | |
| Respective responsibilities of trustees and examiner | | <p>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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p> | | | | | | | | | | | |
| Basis of independent examiner's statement | | <p>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 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.</p> | | | | | | | | | | | |
| Independent examiner's statement | | <p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | | | | | | |
| Signed: | | | | | | | | | | | | | |
| Name: | | | | | | | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | | | | | | | |
| Address: | | | | | | | | | | | | | |
| | | Date: 10.11.2025 | | | | | | | | | | | |