

Scottish Charity Number: SC028538

Connect 2 Out of School Care Services

Financial Accounts for the year ended 31st March 2024.

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Appendix 1

Connect 2 Out Of School Care Services

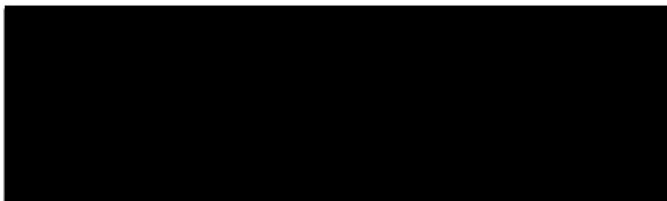
Charity Name and Number

Connect 2 Out of School Care Services: recognised charity number SC028538

Correspondence Address

1343 Gallowgate, Glasgow, G31 4DN

Management Committee

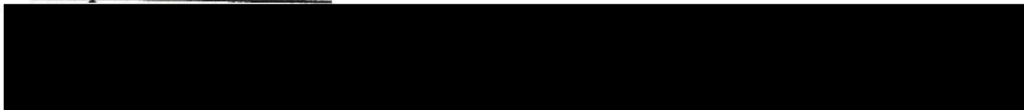


Professional Advisors

Bankers:

Virgin Money, Baillieston Branch, 47 Main Street, Glasgow, G69 6SQ.

Independent Examiner:



Connect 2 Out Of School Care Services

REPORT OF THE MANAGEMENT COMMITTEE FOR YEAR ENDED 31 MARCH 2024.

The Management Committee presents their Report and Accounts for the year ended 31 March 2024.

Objectives and Activities

To provide a safe, friendly, professional, affordable child care service for the residents of Dalmarnock, Haghill, Riddrie, Carntyne and the environs.

The service is funded by charitable donations, fundraising and by charges raised on participating parents.

Management and Governance Arrangements

The service was established in 1989 and is a recognised Scottish Charity Number SC028538 and is registered with Care Inspectorate Scotland for Dalmarnock service number CS2007146051, for Haghill service number CS2005101875, Riddrie service number CS2007146055 and Carntyne service number CS2007146053.

The constituted committee is administered by elected office bearers and representatives of the users of Connect 2 Out of School Care Services.

The membership of the Management Committee shall be determined as set out in paragraphs three and four of the written constitution.

In January 2024 application was made to OSCR, the Scottish Charity Regulator, and permission was granted to form a SCIO. As part of this process a constitution document for the SCIO has been drawn up and at the date of the Accounts further arrangements are being put in place to allow for operations to commence in this new form later in the year.

Review of the Financial Position

The service, which is funded as above has net assets of £ 141,243 at 31 March 2024 of which £ 98,696 is held in a bank reserve account.

These funds are being applied generally to enhance the range and quality of services provided. The service has provided further reserves during the course of the year in order to strengthen the sustainability of the project.

Additional funds were secured during this year as support towards childcare costs for qualifying families. This was paid direct to their fees by way of the Scottish Government/Local Authority under the School Aged Childcare (SAC) Temporary Project – Test for Change .

Achievements and Performance of the Service

As an integral part of local services within the community we will continually work with other agencies and individuals to promote a complimentary pattern of effective relationships for the benefit of local people. We believe that through meaningful and mutually beneficial partnership working arrangements we will effectively contribute to the development of the area and toward the achievement of social childcare goals within Glasgow.

In addition to the important role our services continue to play in the range of care , play and learning opportunities for children the organisation continues to support parents in employment, training and education as part of the local economic activity within the city.

Connect 2 Out Of School Care Services

Report of the Management Committee for the year ended 31 March 2024.

Due acknowledgement is made by the committee of the continued support of the service through the benefits in kind received from Glasgow City Council by way of subsidised lets and continuous professional development assistance toward staff training. Support for our Riddrie and Carntyne services was continued by Glasgow City Council to participate in Test for Change through the Governments School Aged Childcare Policy (SAC) to identify the needs of the children and families in Glasgow. Our Dalmarnock service was added to the SAC project from November 2023. Some families were able to access funding towards their childcare costs, also the three groups were given outdoor play sessions and supplied with Discovery and Den/shelter materials.

Independent Examiner

A resolution proposing the re-appointment of William Marshall will be proposed at the Annual General Meeting.

Statement of Responsibilities of Members of Committee

The Committee members are responsible for the preparation of accounts for each financial year which give a true and fair view of the state of affairs of the Organisation at the end of the year and of its results for that period. In preparing those accounts the members are required to:

1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether applicable accounting standards have been followed.
4. Prepare the accounts on the going concern basis unless it is inappropriate to assume that the scheme will continue.

The Committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Organisation and which enable them to comply with the accounting procedures of The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the project and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Staff Appreciation

The Trustees would like to record their appreciation to all our staff for their hard work during the past year and special thanks to the Scottish Government/ Local Authority for the installation of playground equipment in our Dalmarnock, Haghill and Riddrie services through the Inspiring School Aged Childcare Spaces Programme.

Approved by the Management Committee on 29th June, 2024 and signed on its behalf by

Independent Examiner's Report to the Management Committee of Connect 2 Out Of School Care Services.

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 4 to 6.

Respective responsibilities of the Management Committee

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) (a) to (c) of the 2006 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.

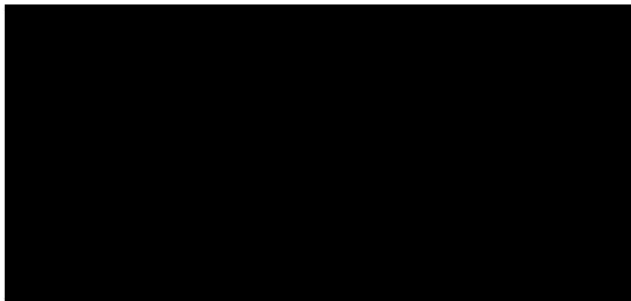
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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.
 - to prepare accounts which accord with the accounting records and 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.



Connect 2 Out of School Care Services
Income and Expenditure Account
Statement of Financial Activities for year to 31 March 2024

	Unrestricted Funds	Restricted Funds	Total	Total
	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
Incoming Resources				
£				
Grants and Donations	-	-	-	17,190
Parents fees - Note 6	314,015	-	314,015	285,379
Fundraising and other income	1,085	-	1,085	4,888
HMRC - NIC Allowance	4,625	-	4,625	-
Total Incoming Resources	<u>319,725</u>	<u>-</u>	<u>319,725</u>	<u>307,457</u>
Resources Expended				
Charitable Activities				
Salaries inc NIC & Pension	266,420	-	266,420	259,493
Training and Welfare	1,591	-	1,591	1,608
Payroll Accounting Fees	2,238	-	2,238	1,995
Employment Costs	<u>270,249</u>	<u>-</u>	<u>270,249</u>	<u>263,096</u>
Rent, Water Rates & Electricity	14,089	-	14,089	13,835
Insurance	1,753	-	1,753	1,585
Repairs & Maintenance	1,638	-	1,638	2,240
Property Costs	<u>17,480</u>	<u>-</u>	<u>17,480</u>	<u>17,660</u>
Postage & Stationery	691	-	691	833
Telephone & Internet	4,691	-	4,691	4,696
Administration Costs	<u>5,382</u>	<u>-</u>	<u>5,382</u>	<u>5,529</u>
Outings and Travel	4,705	-	4,705	6,063
Snacks	11,073	-	11,073	9,287
Subscriptions and Memberships	1,021	-	1,021	682
Toys and Equipment Purchases	4,457	-	4,457	6,857
Sundries	997	-	997	1,319
Service and Other Costs	<u>22,253</u>	<u>-</u>	<u>22,253</u>	<u>24,208</u>
Total Charitable Activities Costs	<u>315,364</u>	<u>-</u>	<u>315,364</u>	<u>310,493</u>
Governance Costs				
Independent Examiners Fees	925	-	925	925
Total Governance Costs	<u>925</u>	<u>-</u>	<u>925</u>	<u>925</u>
Total Resources Expended	<u>316,289</u>	<u>-</u>	<u>316,289</u>	<u>311,418</u>
Net Incoming/Outgoing Resources	<u>3,436</u>	<u>-</u>	<u>3,436</u>	<u>(3,961)</u>
Reconciliation of Funds				
Total Funds Brought Forward	<u>137,807</u>	<u>-</u>	<u>137,807</u>	<u>141,768</u>
Total Funds Carried Forward	<u>141,243</u>	<u>-</u>	<u>141,243</u>	<u>137,807</u>

The notes to the accounts form part of these financial statements.

Connect 2 Out Of School Care Services
Balance Sheet
As at 31st March 2024

	2024 £	2023 £
Current Assets		
Bank Current Account	43,422	42,092
Bank Deposit Account - Reserves	98,696	96,611
Cash in Hand	43	28
Sundry Debtors - Funds held by STF	7	1
	<u>142,168</u>	<u>138,732</u>
Current Liabilities		
Accrued Charges	925	925
	<u>925</u>	<u>925</u>
	<u>£ 141,243</u>	<u>£ 137,807</u>
Accumulated Fund		
	Unrestricted £	Restricted £
Balance Brought Forward	137,807	-
Surplus / (Deficit) for the Year	3,436	-
	<u>141,243</u>	-
	<u>141,243</u>	141,768
	<u>£ 141,243</u>	<u>£ 137,807</u>

The financial statements on pages 4 to 6 were approved by the Management Committee on 19th, June 2024 and signed on its behalf:



Connect 2 Out Of School Care Services
Year ended 31 March 2024

Notes to the accounts

1 Accounting Policies

The accounts are prepared under the historical cost convention and are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Emoluments

Total emoluments paid for the year were	£266,420	(2023-£259,493)
The average number of employees during the year was -	18	(2023-18)

3 Incoming resources

	2024	2023
	£	£
Parents fees	314,015	285,379
Donations and grants received		
School Aged Childcare Funding	-	6,190
GCC- Omicron Fund	-	11,000
Fundraising and other income		
HMRC - Employment Allowance	4,625	4,625
Bank Interest	1,085	263
	<u>319,725</u>	<u>307,457</u>

4 Creditors and Accrued Charges

	2024	2023
	£	£
- Independent Examiners Fees	925	925
	<u>925</u>	<u>925</u>

5 Taxation

The service is a recognised charity and is accordingly exempt from taxation on its income and gains where they are applied for charitable purposes.

6 Parents Fees

Parents fees includes £ 17,961 received from the Scottish Government School Aged Childcare, Test of Change for Glasgow in respect of funding paid directly towards parents childcare costs at our branches at Carntyne £7,609 , Riddrie £6,864 and Dalmarnock £3,488.

Connect 2 Out of School Care Services
Year ended 31st March 2024

Branches

Appendix 1

Connect 2 Out Of School Care Services
Income and Expenditure Account
Year Ended 31st March 2024

	2024	2024	2024	2024	2024	2023
	Dalmarnock	Haghill	Riddrie	Carntyne	£	£
Income						
Grants and donations received	-	-	-	-	-	17,190
Parents fees (includes fees subsidies as per note 7)	125,184	36,255	78,240	74,336	314,015	285,379
Fund Raising and other income	272	271	271	271	1,085	4,888
HMRC - NIC Allowance	1,156	1,156	1,156	1,157	4,625	-
	126,612	37,682	79,667	75,764	319,725	307,457
Expenditure						
Toys and Purchases of Equipment	720	967	1,228	1,542	4,457	6,857
Insurance	439	438	438	438	1,753	1,585
Staff costs	91,612	42,093	64,389	68,326	266,420	259,493
Training and Welfare	398	398	397	398	1,591	1,608
Rent, Water Rates and Electricity	3,523	3,522	3,522	3,522	14,089	13,835
Repairs and Maintenance	410	410	409	409	1,638	2,240
Sundry Expenses	250	249	249	249	997	1,319
Subscriptions and memberships	256	255	255	255	1,021	682
Stationery,Printing and Postage	173	173	173	172	691	833
Telephone and Internet	1,173	1,173	1,173	1,172	4,691	4,696
Accountancy Fees	232	231	231	231	925	925
Activities,Outings and Travel	1,327	1,035	1,160	1,183	4,705	6,063
Snacks	3,783	1,996	2,331	2,963	11,073	9,287
Payroll fees	560	560	559	559	2,238	1,995
	104,856	53,500	76,514	81,419	316,289	311,418
(Deficit) / Surplus for the Year	21,756	(15,818)	3,153	(5,655)	£ 3,436	(3,961)