

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024
FOR
NEW MACHAR AFTER SCHOOL CLUB

NEW MACHAR AFTER SCHOOL CLUB

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NEW MACHAR AFTER SCHOOL CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 October 2024

The trustees are pleased to present this report together with the financial statement of the charity for the year ended 31st October 2024.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the charity is to provide after school care for primary school children as well as:

- promote the care and education of children in need of care during out of school hours and school holidays to ensure that all children are safe and happy by providing a caring and safe environment where all children are welcomed and accepted
- promote the provision of facilities for the recreation and other leisure time occupation of such children by providing activities that entertain and stimulate all children; offering a wider range of activities that we know they want as a result of regular children's meetings and questionnaires
- To provide quality and affordable before and after school care with the choice of both inside and outside opportunities

Public benefit

The club provides before and after school care for primary aged school children during term time. It also provides holiday clubs for one week of both the Easter and October holidays and the first three weeks of the summer holidays, where demand exists. In addition, it serves the interests of social welfare with the object of improving their condition of life.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The club will undertake fundraising activities when it is felt that there is a need to do so. The club manager is always checking to see what grants are available and will apply if there are any suitable to the clubs purpose. No grants were applied for in the year under review.

Achievements in Year

The two last inspections were conducted by the Care Inspectorate February and October 2024 during which the grading for the club was a mixture of 3 "Adequate" and 2 "weak" in all categories. There was a post year-end review in December in which all categories were now rated "Adequate" and the club was given areas for improvement which the club manager is continuing to work on to meet the criteria. The club is looking to recruit an assistant manager to help with the daily running of the club moving forward.

In terms of training, all staff have undertaken the essential First Aid, Child Protection and Elementary Food Hygiene training as part of their induction and, as soon as funding becomes available, they undertake SVQ level III in Playwork (SCQF 6).

The Club is co-ordinated by the Manager who has her SVQ Level III in Playwork (SCQF 6), SVQ Level IV in CCLD and PDA in Childhood Practice (SCQF 9) as well as regularly updating her CPD with the core training.

The three trustees who were in office during the year to 31st October 2024 stood down at an EGM on the 21st January 2025 and 4 new trustees were voted into office as of the 21st January 2025.

NEW MACHAR AFTER SCHOOL CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 October 2024

ACHIEVEMENT AND PERFORMANCE

Challenges/Performance

The club had another successful year and is as busy as ever. Both clubs are running with maximum numbers most days, some are reduced depending on staff availability and demand for the service. Our manager keeps a close watch on the waiting list and any spaces are offered as soon as they become available. We have had a number of new children join the club since the start of the academic year.

We continued to offer rates of pay and benefits commensurate with the market and legislation in order to attract and retain staff members across all levels. Salary costs represent approximately 80% of total club expenditure, including holiday pay, after staff rates were increased in April 2024 in line with national minimum wage increases.

We have faced some challenges with staff changes and availability. However, our manager is working hard to find suitable replacements and current staff are well liked by the children in the club.

The holiday club has not been as busy as it has previously however we aim to advertise this early to see if that will help increase the uptake.

The Committee is continuing to use the accounting software Xero during the year under review. This has helped reduce the workload in terms of invoicing and keeping track of parent accounts and fees that are outstanding. It has been agreed at committee meeting that there will be a £20 late fee added to invoices which are paid more than 14 days late if no payment arrangements are already in place.

FINANCIAL REVIEW

Financial Review

It is the aim of the charity to keep reserves at a level where we are able to continue to undertake our charitable activities with the lowest impact on our families.

During the year under review the club increased its number of places and this has allowed us to keep parent fees at the same level whilst keeping up with minimum wage increases and overall increases of costs affected increased inflation costs. The club has made a small surplus during the year of £395 which leaves the club in a comfortable position going forward as we face uncertain times with the current cost of living situation. The annual registration fee was reintroduced for the academic year 2022/23 and will continue to help cover the admin costs involved in the running of the club.

The club still has a long waiting list and is certainly still a requirement for the parents of New Machar Primary School and we are committed to keeping the costs as fair as possible. There will be a review of the fee level early 2024 as we face the next National Minimum Wage increase in April 2025.

FUTURE PLANS

Monitoring and supporting the ongoing performance of the Club. Reviewing waiting lists and the demand for both services. Continuing to provide childcare in the Newmachar area for working parents.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution of Newmachar After School Club Committee and constitutes an unincorporated association.

Recruitment and appointment of new trustees

New parent members are welcomed and encouraged to attend committee meetings and our annual AGM.

Organisational structure

The management of the Newmachar After School Club is currently the responsibility of the management committee consisting of the Chairperson, Secretary and Treasurer (the office bearers) and ordinary members. All committee members are elected at the Annual General Meeting each year.

The day-to-day operation of the club is managed by the Club Manager who is supported by members of staff and the office bearers. The committee is made up of the Management Committee, Club Manager and members of staff who meet on a quarterly basis, or more frequently, as required.

NEW MACHAR AFTER SCHOOL CLUB

REPORT OF THE TRUSTEES for the Year Ended 31 October 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

During previous periods of low patronage, the trustees became aware that the reduction in revenue coupled with the additional salary costs incurred to recruit and retain high quality staff meant that it was important to optimise the child to staffing ratio. The Club Manager accepted the responsibility for achieving this. Sue continues to work this way to the best of her ability, still working from home herself, in the mornings and once numbers of children have gone down in the afternoon. All staff are reminded regularly at staff meetings to ensure that once numbers have reduced in the afternoon that they are keeping paperwork up to date and ensuring the club is being kept tidy. Sue also ensures that their monthly timesheets reflect this with each other by checking them very carefully before submitting. Numbers of children have since picked up dramatically and we are working again with a very large waiting list of over 2 years. Due to staff availability the breakfast club has been reduced in numbers to keep staff levels to 3. This will be reviewed on an ongoing basis and if circumstances allow and the requirement is there numbers can be increased.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC029500

Principal address
Newmachar Primary School
School Road
Newmachar
ABERDEEN
AB21 0WB

Independent Examiner

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

Approved by order of the board of trustees on 13/3/25 and signed on its behalf by:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW MACHAR AFTER SCHOOL CLUB

I report on the accounts for the year ended 31 October 2024 set out on pages five to ten.

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.

Acumen Accountants and Advisors Limited
Bankhead Drive
City South Office Park
Portlethen
Aberdeenshire
AB12 4XX

Date: 14/05/2025

NEW MACHAR AFTER SCHOOL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 October 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		99,140	-	99,140	89,719
EXPENDITURE ON					
Charitable activities	2	98,745	-	98,745	84,741
After School activities					
NET INCOME		395	-	395	4,978
RECONCILIATION OF FUNDS					
Total funds brought forward		55,133	-	55,133	50,155
TOTAL FUNDS CARRIED FORWARD		55,528	-	55,528	55,133

CONTINUING OPERATIONS

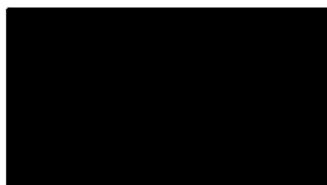
All income and expenditure has arisen from continuing activities.

NEW MACHAR AFTER SCHOOL CLUB

STATEMENT OF FINANCIAL POSITION
31 October 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	6	9,900	-	9,900	3,573
Cash at bank		65,576	-	65,576	71,440
		<u>75,476</u>	<u>-</u>	<u>75,476</u>	<u>75,013</u>
CREDITORS					
Amounts falling due within one year	7	(19,948)	-	(19,948)	(19,880)
		<u>55,528</u>	<u>-</u>	<u>55,528</u>	<u>55,133</u>
NET CURRENT ASSETS					
		<u>55,528</u>	<u>-</u>	<u>55,528</u>	<u>55,133</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,528</u>	<u>-</u>	<u>55,528</u>	<u>55,133</u>
NET ASSETS		<u>55,528</u>	<u>-</u>	<u>55,528</u>	<u>55,133</u>
FUNDS	8				
Unrestricted funds:					
General fund				55,528	55,133
TOTAL FUNDS				<u>55,528</u>	<u>55,133</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13/3/25 and were signed on its behalf by:



NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 October 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.

Newmachar After School Club meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note(s).

The trustees have a reasonable expectation that the charity has adequate resources to continue operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The presentation currency is £ sterling.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Recognition of income

These are included in the Statement of Financial activities (SOFA) when:

- * when the charity becomes entitled to the resources;
- * it is more likely than not that the trustees will receive the resources;
- * the monetary value can be measured with sufficient reliability.

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.

Governance and support costs

Support costs have been allocated between governance costs and other support.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS – continued
for the Year Ended 31 October 2024

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 3) £	Totals £
After School activities	96,829	1,916	98,745

3. SUPPORT COSTS

	Governance costs £
After School activities	1,916

Support costs, included in the above, are as follows:

	2024 After School activities £	2023 Total activities £
Accountancy	1,134	1,134
Payroll costs	782	732
	1,916	1,866

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees serve on a voluntary basis and no remuneration payments are made to them.

Trustees' expenses

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

5. STAFF COSTS

	2024 £	2023 £
Wages and salaries	77,352	63,990
Other pension costs	1,465	1,113
	78,817	65,103

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

	2024	2023
Operational	8	7

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2024

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	9,900	3,573

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,144	586
Taxation and social security	490	400
Other creditors	18,314	18,894
	19,948	19,880

8. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	55,133	395	55,528
TOTAL FUNDS	55,133	395	55,528

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,140	(98,745)	395
TOTAL FUNDS	99,140	(98,745)	395

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	50,155	4,978	55,133
TOTAL FUNDS	50,155	4,978	55,133

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,719	(84,741)	4,978
TOTAL FUNDS	89,719	(84,741)	4,978

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 October 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	50,155	5,373	55,528
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,155</u>	<u>5,373</u>	<u>55,528</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,859	(183,486)	5,373
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>188,859</u>	<u>(183,486)</u>	<u>5,373</u>

9. RELATED PARTY DISCLOSURES

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

NEW MACHAR AFTER SCHOOL CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 October 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees	99,140	89,719
Total incoming resources	99,140	89,719
EXPENDITURE		
Charitable activities		
Wages	77,352	63,990
Pensions	1,465	1,113
Insurance	613	532
Consumables	7,083	5,926
Telephone	15	201
Administration	2,486	4,076
Rent	7,815	7,037
	96,829	82,875
Support costs		
Governance costs		
Accountancy	1,134	1,134
Payroll costs	782	732
	1,916	1,866
Total resources expended	98,745	84,741
Net income	395	4,978