

# Inverbrothock Out Of School Care Club-Inver Club

Scotland · Charity number SC030097

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1902-01-01
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** Inverbrothock OOSC  
Inverbrothock Primary School  
East Kirkton Road  
Arbroath  
DD11 4GR

**Website** <https://www.iooscc.co.uk>

## Activities

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

**Purposes:** 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

**What the charity does:** After scholl care club

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

**Objectives:** The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. Analogous Purposes.

## Geography

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- **Main operating location:** Angus
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£54,329	£45,362	-	0
2025-03-31	£44,939	£38,154	-	4
2024-03-31	£53,908	£38,873	-	4
2023-03-31	£28,731	£33,918	-	4
2022-03-31	£38,276	£37,489	-	4

**Inverbrothock Out Of School Care Club-Inver Club**

Scotland - Charity number SC030097

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# Accounts

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# OSCr

Office of the Scottish Charity Regulator

<b>Independent examiner's report on the accounts</b>							
<b>Report to the trustees/members of</b>	Charity name						
	<b>Inverbrothock Out of School Care Club</b>						
<b>Registered charity number</b>	<b>SC030097</b>						
<b>On the accounts of the charity for the period</b>	Period start date			<b>to</b>	Period end date		
	Day	Month	Year		Day	Month	Year
	<b>01</b>	<b>April</b>	<b>2025</b>	<b>31</b>	<b>March</b>	<b>2026</b>	
<b>Set out on pages</b>	5 to 10				(remember to include the page numbers of additional sheets)		
<b>Respective responsibilities of trustees and examiner</b>	<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. 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>						
<b>Basis of independent examiner's statement</b>	<p>My examination is 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 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 accounts.</p>						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>	Simon Wills			<b>Date:</b>	20/04/2026		
<b>Name:</b>	Simon Wills FCCA						
<b>Relevant professional qualification(s) or body (if any):</b>	ACCA						
<b>Address:</b>	Angus Accountancy Ltd						
	5a Dishlandtown St						
	Arbroath						
	DD11 1QX						

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**

**Inverbrothock Out Of School Care Club-Inver Club**

Scotland - Charity number SC030097

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# Accounts

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**APPENDIX 1**



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	Apr	2024	To	31	Mar	2025

**Reference and administration details**

**Charity name**  
**Other names charity is known by**  
**Registered charity number**  
**Charity's principal address**

Inverbrothock Out of School Care Club
SC030097

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

	Trustee name	Office (if any)	Name of person (or body) entitled to trustee (if any)
1			
2			
3			
4			
5			
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)


**Structure, governance and management**

<b>Type of governing document</b>	Inverbrothock Out of School Club is governed by its Constitution.
<b>Trustee recruitment and appointment</b>	The trustees are elected at the annual general meeting. Trustees serve for one year with re-election required thereafter.

**Objectives and activities**

<b>Charitable purposes</b>	<p>The object of the club is to provide a safe environment and care for children after school and in addition:</p> <ul style="list-style-type: none"> <li>- To provide the care and education of children in need of care during out of school hours and school holidays</li> <li>- To provide the provision of facilities for the recreation and leisure-time occupation of such children in the interests of social welfare with the object of improving their conditions of life</li> <li>- To advance the education and training of persons providing such care, education and recreational activities</li> </ul>
<b>Summary of the main activities in relation to these objects</b>	Operation of an Out of School Care Club. Training of staff to run the club.

## APPENDIX 1

### Achievements and performance

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

The results for the period are set out in the attached accounts. During the year the charity continued to provide services to the community.

The club's attendance is fluid due to the cost of living crisis and the continued impact of some parents working from home. With the addition of grants we were able to offer more spaces during term and holiday times to vulnerable families, including those in financial crisis, supporting those returning to work/education and for respite.

We continue to work closely with head teachers in schools to have them identify children who require support and have recently appointed one member of management team for a local school as a extra ordinary member.

All members of staff have invested time in accredited courses and achieved qualifications for childcare.

We have continued to develop our garden space and cooking resources to develop independence and it is with thanks to receiving a grant that has allowed us to do this.

The Club continues to work to provide an all inclusive service and have welcomed new pupils who have additional support needs and can be supported within the ratios provided by the club. We continue to look for financial support and investment in providing more additional support needs spaces where additional staffing may be required.

### Financial review

#### Brief statement of the charity's policy on reserves

The trustees feel that the Club should keep the cost of club wind-down including redundancy payment in reserve. The club met this target this year but with the increase in minimum wage will have to raise more funds. The club's policy on any grants is to have these in a ring-fenced account to ensure that that this money is spent according to the terms and conditions of the grant.

It should be noted that the amount stated on the foot of the OSCR R&P report includes grants and wind-down amounts saved during the current financial year and are reserved for those purposes.

#### Details of any deficit

There was no deficit this year.

#### Donated facilities and services (if any)


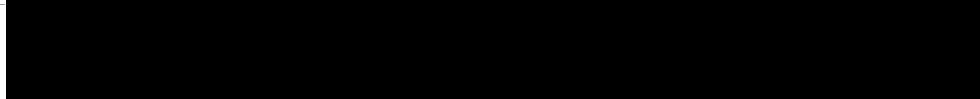
## APPENDIX 1

### Other optional information

### Declaration

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	Chairperson	Treasurer
<b>Date</b>	Apr 11 2025	Apr 11 2025

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Apr	2024		31	Mar	2025

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations					-	-
Legacies					-	-
Grants	12,458				12,458	15,740
Receipts from fundraising activities	924				924	1,131
Gross trading receipts					-	-
Income from investments other than land and buildings	286				286	186
Rents from land & buildings					-	-
Gross receipts from other charitable activities	31,271				31,271	36,851
					-	-
<b>A1 Sub total</b>	<b>44,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,939</b>	<b>53,908</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>44,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,939</b>	<b>53,908</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	37,578				37,578	38,297
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	576				576	576
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>38,154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,154</b>	<b>38,873</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>38,154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,154</b>	<b>38,873</b>
<b>Net receipts / (payments)</b>	<b>6,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,785</b>	<b>15,035</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>6,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,785</b>	<b>15,035</b>

**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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	20,836	-			20,836	5,801
	Surplus / (deficit) shown on receipts and payments account	6,785	-			6,785	15,035
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>27,621</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,621</b>	<b>20,836</b>
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>				
	<b>Total</b>		-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	Computer equipment		1,171	879	1,171
	Other equipment		1,596	1,179	1,596
	Container		2,701	2,026	2,701
		<b>Total</b>		<b>5,468</b>	<b>4,084</b>

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>				
	<b>Total</b>		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
	<b>Total</b>		-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
2025			Apr 11
2025			Apr 11

**Section C Notes to the Accounts**

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

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**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Cash for Kids		2	3,708
The Robertson Trust		1	7,000
Tesco Groundworks		1	1,750
<b>Total</b>			<b>12,458</b>

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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Inverbrothock Out of School Care Club

SC030097

**Additional analysis (1)**

Analysis of receipts and payments

1 Donations

	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 £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Robertson trust	7,000		7,000	7,000
Tesco Groundworks	1,750			
Cash For Kids	3,708			
small grants			5,458	8,740
<b>Total</b>	12,458	-	12,458	15,740

3 Gross receipts from other charitable activities

	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 £
Fees	31,225				31,225	36,851
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	31,225	-	-	-	31,225	36,851

reference error

reference error

4 Payments relating directly to charitable activities

	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 £
Salaries	34,220				34,220	32,174
Other	3,358				3,358	6,123
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	37,578	-	-	-	37,578	38,297

Inverbrothock Out of School Care Club

SC030097

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	12,458				12,458	10,470
Receipts from fundraising activities	924				924	1,131
Gross trading receipts					-	-
buildings	286				286	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	31,271				31,271	42,307
<b>Sub total</b>	<b>44,939</b>	-	-	-	<b>44,939</b>	<b>53,908</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>44,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,939</b>	<b>53,908</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	37,254				37,254	38,297
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	900				900	576
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>38,154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,154</b>	<b>38,873</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>38,154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,154</b>	<b>38,873</b>
<b>Net receipts / (payments)</b>	<b>6,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,785</b>	<b>15,035</b>
<b>Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>6,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,785</b>	<b>15,035</b>

<b>Nature and purpose of funds</b>						

Inverbrothock Out of School Care Club

SC030097

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						

# OSCR

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts

Report to the trustees/members of  
Registered charity number  
On the accounts of the charity for the period

Charity name						
Inverbrothock Out of School Care Club						
Registered charity number						
SC030097						
Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	April	2024		31	March	2025
Set out on pages				(remember to include the page numbers of additional sheets)		
5 to 10						

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

Basis of independent examiner's statement

My examination is 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- 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 Regulations
 have not been met
- 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:	14/04/2025

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

