



**RIVER KIDS**

**TREASURER'S REPORT AND ACCOUNTS**

**12 Months to 31 March 2021**

**RIVER KIDS  
TREASURER'S REPORT AND ACCOUNTS  
12 Months to 31 March 2021  
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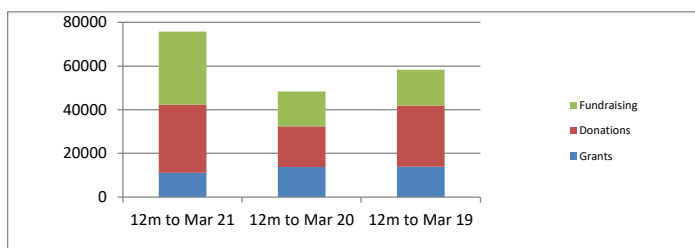
**RIVER KIDS  
TREASURER'S REPORT AND ACCOUNTS  
12 Months to 31 March 2021  
HIGHLIGHTS REPORT**

**1 Basis of preparation**

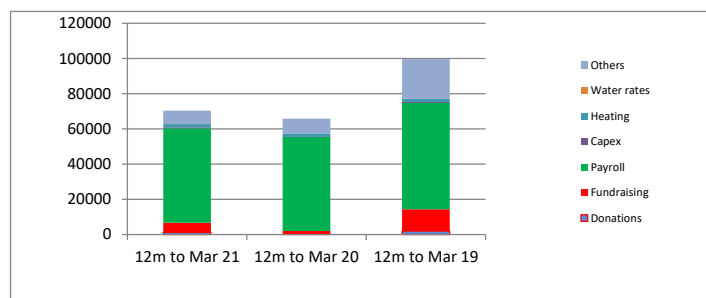
The accounts for the period ended 31 Mar 2021 are prepared on a receipts and payments basis in line with OSCR guidelines and will therefore not account for any debtors or creditors due to/by the Trust as at that date.

**2 River Kids - Summary receipts and payments unrestricted funds**

**Receipts for 12m to Mar 21 compared to prior 2 years**



**Payments for 12m to Mar 21 compared to prior 2 years**



**3 Summary of funds as at 31 Mar 2021**

		31/03/2021 £	31/03/2020 £
Unrestricted	River Kids	£62,561	£57,187
Restricted	Toy appeal	£2,228	£3,904
		<u>£64,789</u>	<u>£61,091</u>

**River Kids**  
**Receipts and payment summary**  
**Period ended 31 Mar 2021**  
**Unrestricted Funds**

	12m to 31/03/2021 £	12m to 31/03/2020 £	Change %
Grants	11,087	13,673	-19%
Donations	31,322	18,638	68%
Fundraising	33,367	16,009	108%
Bank interest received	0	0	
<b>Total receipts</b>	<b>75,777</b>	<b>48,320</b>	
Less:			
Donations	1,240	8	15401%
Fundraising costs	5,424	1,900	-100%
Charity running costs:			
Administration	1,338	1,120	19%
Legal and professional fees	1,128	700	100%
Payroll costs	53,736	53,442	1%
Repairs and maintenance	78	12	550%
Capital expenditure	560	53	957%
Heat and light	1,750	2,020	-13%
Insurance	907	1,265	0%
Water rates	0	0	#DIV/0!
General expenses	4,242	5,331	-20%
<b>Total expenditure</b>	<b>70,403</b>	<b>65,851</b>	
<b>Movement in funds</b>	<b>5,374</b>	<b>(17531)</b>	
Opening bank	57,187	74,718	
<b>Closing bank</b>	<b>62,561</b>	<b>57,187</b>	



**River Kids Toy Appeal**  
**Receipts and payment summary**  
**Period ended 31 Mar 2021**  
**Restricted Funds**

	12m to 31/03/2021 £	12m to 31/03/2020 £	Change %
Donations	5,956	0	
Fundraising	0	0	
Bank interest received	0	0	
<b>Total receipts</b>	<b>5,956</b>	<b>0</b>	
Less:			
Toys and gifts	7,632	0	
Santa sacks and wrapping	0	0	
Charity running costs:			
Administration	0	0	
Travel and expenses	0	0	
Payroll costs	0	0	
Repairs	0	0	
Computer costs	0	0	
Professional fees	0	0	
Capital expenditure	0	0	
Insurance	0	0	
Licences and fees	0	0	
General expenses	0	0	
<b>Total expenditure</b>	<b>7,632</b>	<b>0</b>	
<b>Movement in funds</b>	<b>(1676)</b>	<b>0</b>	
Opening bank	3,904	3,904	
<b>Closing bank</b>	<b>2,228</b>	<b>3,904</b>	



### River Kids Flow of Cash for 12m to end March 2021

[illegible]

River Kids Flow of Cash for 12m to end March 2021

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Totals	Phone & Admin
													0.00	
													0.00	
													0.00	
Total donations	15.00	1,219.91	15.00	722.00	15.00	1,884.40	647.00	1,656.95	11,826.64	2,419.87	1,028.39	600.76	22,050.92	
Total just giving and CAF	499.80	1.90	38.89	612.85	7.60	17.10	3.80	1,008.43	6,004.19	975.64	45.85	55.46	9,271.51	
Fundraising														
Nathans Waste	938.25												938.25	
Nathans Waste		52.50											52.50	
Nathans Waste			58.00										58.00	
Pay in 500484 Online sales				715.00									715.00	
Pay in Toy sale					1,000.00								1,000.00	
Square online payment Toy sale					1.00								1.00	
Pay in 500487 (toy sale)						1,160.00							1,160.00	
Pay in 500489 (toy sale)						1,591.00							1,591.00	
Pay in 500488 (toy sale)						1,906.00							1,906.00	
Square online payment Toy sale						71.00							71.00	
Nathans Waste						90.00							90.00	
izettle (online Toy Sale)						2,021.00							2,021.00	
Payin 500490 - Sale of Shoes & bikes						50.00							50.00	
						2,000.00							2,000.00	
Nathans Waste						122.75							122.75	
						3,771.42							3,771.42	
Nathans Waste								84.00					84.00	
Amazon Smile payment								7.91					7.91	
Voluntary Sector Covid Grant (later tfr to WLTA)								1,000.00					1,000.00	
Pay in 500554 (various stock sales)								511.00					511.00	
Pay in 500555 (various stock sales)									225.00				225.00	
Nathans Waste									168.00				168.00	
Facebook									101.22				101.22	
Paypal (toy sale izettle)									823.79				823.79	
Pay in 500556 (toy sale)									1,900.00				1,900.00	
Paypal (toy sale izettle)									141.46				141.46	
Paypal (toy sale izettle)									81.52				81.52	
Facebook									142.97				142.97	
Paypal (toy sale izettle)									24.56				24.56	
Paypal (toy sale izettle)									122.80				122.80	
Pay in 500557 (toy sale)									1,670.00				1,670.00	
Paypal (toy sale izettle)									37.34				37.34	
Paypal (toy sale izettle)									99.22				99.22	
TFR from WLTA account to cover costs										7,632.25			7,632.25	
Facebook										470.00			470.00	
Nathans Waste										115.75			115.75	
Pay in 500558 (collections at Westrigg Light Show)										2,259.44			2,259.44	
Nathans Waste											87.00		87.00	
Amazon Smile payment											26.92		26.92	
Nathans Waste												87.25	87.25	
													0.00	
													0.00	
													0.00	
													0.00	
													0.00	
													0.00	
Total fundraising	938.25	52.50	58.00	715.00	1,001.00	12,783.17	0.00	1,602.91	5,537.88	10,477.44	113.92	87.25	33,367.32	
Bank Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Receipts	1,957.85	2,836.99	2,817.49	2,544.54	1,683.84	15,325.67	907.20	4,781.09	23,368.71	13,872.95	3,441.64	2,238.67	75,776.64	

### River Kids Flow of Cash for 12m to end March 2021

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Totals Totals	Phone & Admin
Payments														
1&1 Internet	8.44												8.44	
BT Group	49.49												49.49	49.49
NEST	158.04												158.04	
██████████ Skips expenses (Broxburn Clearance)	500.00												500.00	
BT DD	5.58												5.58	5.58
██████████ (Payroll Services)	360.00												360.00	
██████████ expenses (Water Heater)	45.50												45.50	
██████████ Salary	533.87												533.87	
██████████ Salary	1023.81												1,023.81	
██████████ Salary	1365.17												1,365.17	
██████████ Salary	77.50												77.50	
HMRC		313.50											313.50	
1&1 Internet	8.44												8.44	
BT Group		34.44											34.44	34.44
NEST		137.81											137.81	
BT DD		1.89											1.89	1.89
Ashwood Scotland (Heating exp Tailend)		28.07											28.07	
Go Cardless fee		0.01											0.01	
██████████ Salary		533.87											533.87	
██████████ Salary		1,023.62											1,023.62	
██████████ Salary		1,365.59											1,365.59	
██████████ Expenses (Izettle machine purchase)		22.80											22.80	
██████████ Expenses (Heater hire)		123.64											123.64	
1&1 Internet			33.60										33.60	
██████████ Expenses (Postage SCIO application)			9.19										9.19	9.19
██████████ Expenses (Heater hire)			150.15										150.15	
BT Group			34.44										34.44	34.44
NEST			137.81										137.81	
BT DD			2.28										2.28	2.28
██████████ Salary			1,023.81										1,023.81	
██████████ Salary			1,365.37										1,365.37	
██████████ Salary			533.87										533.87	
1&1 Internet				8.44									8.44	
BT Group				34.44									34.44	34.44
NEST				137.81									137.81	
██████████ Expenses (bags)				12.00									12.00	
██████████ payroll costs				188.40									188.40	
██████████ Expenses (phone)				92.76									92.76	92.76
BT DD				2.96									2.96	2.96
HMRC NDOS				1,622.39									1,622.39	
Capex - purchase of scales				135.98									135.98	
██████████ expenses Disclosure check				25.00									25.00	
██████████ Salary				1,214.72									1,214.72	
██████████ Salary				1,821.90									1,821.90	
██████████ Salary				533.87									533.87	
1&1 Internet					8.44								8.44	
██████████ Expenses (IT Costs)					41.68								41.68	
██████████ Expenses (IT Costs)					8.98								8.98	
BT Group					41.00								41.00	41.00
NEST					135.68								135.68	
██████████ Reward payment (sundry expenses)					77.60								77.60	
██████████ expenses (bin bags - sundry expense)					52.00								52.00	
██████████ expenses (sanitiser -sundry expense)					22.80								22.80	
Scotwaste (waste uplift - sundry expense)					222.00								222.00	
BT DD					3.91								3.91	3.91
B online					23.99								23.99	
██████████ expenses (collection tins)					96.00								96.00	
██████████ Salary					533.87								533.87	
██████████ Salary					1,201.26								1,201.26	
██████████ salary					1,833.86								1,833.86	
██████████ salary					530.00								530.00	
██████████ expenses (t-shirts for toy sale and first aid book)						89.63							89.63	
1&1 Internet						33.60							33.60	
BT Group						52.26							52.26	52.26
ICO Payment						35.00							35.00	
██████████ Stirling - Toy sale expenses						25.97							25.97	
██████████ Christine - Sundry expenses						28.80							28.80	
NEST						59.15							59.15	
B-Online DD (phone)						53.75							53.75	53.75
BT DD						2.86							2.86	2.86
EE Ltd DD - mobile						28.79							28.79	28.79
Ashwood Scotland (Heating exp Tailend - Gas)						2.63							2.63	
ECL plastics - chains for collecting tins						42.50							42.50	
Epilepsy Scotland - Training fees						218.00							218.00	
AKT Bookkeeping - Annual audit fee						100.00							100.00	
██████████ Salary						533.87							533.87	
██████████ Salary						1,200.13							1,200.13	
██████████ salary						1,756.26							1,756.26	



# River Kids Flow of Cash for 12m to end March 2021

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Totals	Phone & Admin
████████ salary						1,174.82							1,174.82	
████████ - Sundry and Travel exp							28.24						28.24	
████████ - travel expenses							7.20						7.20	
████████ - Toy Appeal expenses							206.04						206.04	
████████ - Sundry expenses							91.77						91.77	
████████ - Expenses for purchase of heaters							324.00						324.00	
████████ - New printer expenses							100.00						100.00	
1&1 Internet							8.44						8.44	
BT Group							47.28						47.28	47.28
Keegan & Pennykidd (Insurance renewal)							907.03						907.03	
EE Ltd DD - mobile							27.90						27.90	27.90
NEST							180.25						180.25	
NEST							121.10						121.10	
████████ - leaving expenses							30.00						30.00	
WLTA donation transferred to WLTA account							500.00						500.00	
HMRC NDDS							1,319.00						1,319.00	
BT DD							0.04						0.04	0.04
████████ Salary							295.20						295.20	
████████ Salary							1,199.78						1,199.78	
████████ salary							1,722.66						1,722.66	
████████ salary							1,220.02						1,220.02	
████████ - Toy Appeal expenses							534.00						534.00	
Cheque 010746 - Local Lottery fee								20.00					20.00	
1&1 Internet								8.44					8.44	
BT Group								48.23					48.23	48.23
████████ (payroll)								188.40					188.40	
EE Ltd DD - mobile								27.90					27.90	27.90
B.online Ltd								23.18					23.18	23.18
NEST								59.15					59.15	
Daisy Comms Ltd								22.99					22.99	
TFR Covid Grant to WLTA account								1,000.00					1,000.00	
WLTA expenses (████████) for bags, laminates and travel exp							214.92						214.92	
████████ travel expenses							18.28						18.28	
████████ (WLTA toy purchase) expenses							389.58						389.58	
████████ Salary								1,199.57					1,199.57	
████████ salary								1,722.66					1,722.66	
████████ salary								1,192.97					1,192.97	
████████ - Toy sale expenses							5.91						5.91	
████████ (expenses for new staff uniforms)							206.50						206.50	
████████ (WLTA expenses for selection boxes)							214.80						214.80	
████████ (WLTA toy purchase) expenses							496.45						496.45	
████████ (WLTA selection box purchase) expenses							1,751.84						1,751.84	
████████ (Sundry expenses -maintenance for Broxburn)							32.47						32.47	
TFR Gordon Bow donation to WLTA account								496.45					496.45	
████████ (WLTA toy purchase) expenses									810.16				810.16	
1&1 Internet									33.60				33.60	
BT Group									69.70				69.70	69.70
████████ (WLTA toy purchase) expenses									1,048.84				1,048.84	
TFR WLC Disbursement donation to WLTA account									800.00				800.00	
Ashwood Scotland (Heating & Lighting Tailend backdated)									1,224.16				1,224.16	
Ashwood Scotland (Heating & Lighting Tailend)									120.25				120.25	
NEST									239.40				239.40	
Daisy Comms Ltd									13.20				13.20	
B.online Ltd									19.20				19.20	19.20
EE Ltd DD - mobile									28.55				28.55	28.55
████████ Salary								1,199.58					1,199.58	
████████ salary								1,722.66					1,722.66	
████████ salary								1,219.81					1,219.81	
████████ (WLTA expenses)							22.00						22.00	
████████ (WLTA expenses and travel)							63.36						63.36	
████████ (Staff ID cards)							54.30						54.30	
████████ (WLTA travel expenses)							25.20						25.20	
████████ (WLTA travel exp and selection box) expenses								126.55					126.55	
BT Group										201.56			201.56	201.56
1&1 Internet									8.44				8.44	
EE Ltd DD - mobile									27.90				27.90	27.90
NEST									239.40				239.40	
B.online Ltd									19.20				19.20	19.20
Daisy Comms Ltd									18.19				18.19	
HMRC								2163.69					2,163.69	
████████ Salary								1199.78					1,199.78	
████████ salary								1722.66					1,722.66	
████████ salary								1199.58					1,199.58	
1&1 Internet										8.44			8.44	
BT Group										83.78			83.78	83.78
████████ (payroll fees)										188.40			188.40	
B.online Ltd										19.20			19.20	19.20
EE Ltd DD - mobile										27.90			27.90	27.90
NEST										239.40			239.40	
Daisy Comms Ltd										13.20			13.20	
████████ Salary										1,199.58			1,199.58	

River Kids Flow of Cash for 12m to end March 2021

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Totals	Phone & Admin
████ salary											1,718.67		1,718.67	
████ salary											1,199.58		1,199.58	
Ashwood Scotland (utilities Tailend)											100.77		100.77	
████ (renew Firewall expenses)											18.89		18.89	
1&1 Internet												33.60	33.60	
BT Group												61.74	61.74	61.74
████ (Zoom licence expenses)												107.90	107.90	107.90
B online												19.20	19.20	19.20
EE Ltd DD - mobile												27.90	27.90	27.90
NEST												239.40	239.40	
Daisy Comms Ltd												13.20	13.20	
████ Salary												1,199.77	1,199.77	
████ salary												1,717.41	1,717.41	
████ salary												1,199.77	1,199.77	
Total expenses	4127.40	3593.68	3290.52	5830.67	4833.07	5438.02	8869.95	9340.69	8840.52	6800.40	4817.81	4619.89	70402.62	1338.30
Cashflow Surplus/Deficit (-)	-2169.55	-756.69	-473.03	-3286.13	-3149.23	9887.65	-7962.75	-4559.60	14528.19	7072.55	-1376.17	-2381.22	5374.02	
Opening Cash Balance	57187.24	55,017.69	54,261.00	53,787.97	50,501.84	47,352.61	57,240.26	49,277.51	44,717.91	59,246.10	66,318.65	64,942.48	57,187.24	
Closing Cash Balance	55017.69	54,261.00	53,787.97	50,501.84	47,352.61	57,240.26	49,277.51	44,717.91	59,246.10	66,318.65	64,942.48	62,561.26	62,561.26	

Expenses		Just Giving		Donations	Fundraising	Heat &	Computer Licences		Water	General	Total
&Travel	Payroll	Profession al	Maintena nce	Fee	Made	Costs	Light	Insurance	costs	Capex	rates

Expenses		Just Giving	Donations	Fundraising	Heat & Light	Computer	Licences	Water	General	Total
&Travel	Payroll	Profession al	Maintena nce	Fee	Made	Costs	Insurance	costs	Capex	rates

[illegible]

[illegible]

[illegible]

**River Kids Toy Appeal Flow of Cash for 12m period ended March 2021**

Cash held (beginning of month)	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Totals			
	3903.51	3903.51	3903.51	3903.51	3903.51	3903.51	3903.51	4403.51	6009.96	9859.96	2227.71	2227.71				
Receipts																
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Donations and grants													0.00			
Scotmid							500.00									
Hanna Bardell								40.00								
Tfr from RK account (Covid Grant)								1,000.00								
McDivots								70.00								
Tfr from RK account (Gordon Bow)								496.45								
Tfr from RK account (WLC disbursement)									800.00							
██████████									50.00							
Criminal Justice									3,000.00							
Total	0.00	0.00	0.00	0.00	0.00	0.00	500.00	1,606.45	3,850.00	0.00	0.00	0.00	5,956.45			
Fundraising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Total receipts	0.00	0.00	0.00	0.00	0.00	0.00	500.00	1,606.45	3,850.00	0.00	0.00	0.00	5,956.45			
Payments	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Toys & gifts	Expenses	Admin	General
Transfer to River Kids (WLTA expenses)										7,632.25				7,632.35		
														0.00		
														0.00		
														0.00		
Total payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,632.25	0.00	0.00	7,632.25	7,632.35	0.00	0.00
Cashflow Surplus/Deficit (-)	0.00	0.00	0.00	0.00	0.00	0.00	500.00	1,606.45	3,850.00	(7,632.25)	0.00	0.00	(1,675.80)			
Opening Cash Balance	3,903.51	3,903.51	3,903.51	3,903.51	3,903.51	3,903.51	3,903.51	4,403.51	6,009.96	9,859.96	2,227.71	2,227.71	3,903.51			
Closing Cash Balance	3,903.51	3,903.51	3,903.51	3,903.51	3,903.51	3,903.51	4,403.51	6,009.96	9,859.96	2,227.71	2,227.71	2,227.71	2,227.71			



**River Kids**

**Bank reconciliation**

**31/03/2021**

**£**

Balance per receipts and payments summary

62561.26

Balance per bank statement

Add: outstanding lodgements

0.00

0.00

-62561.26

RIVER KIDS  
TREASURER'S REPORT AND ACCOUNTS  
YEAR ENDED 31 MARCH 2021

Notes

1 Payments to Trustees or Close Family

Date	Trustee	Amount	Comments
Apr-20		£500.00	Expenses for Broxburn skips
Apr-20		£45.50	Expenses for water heaters
May-20		£22.80	iZettle machine expense
May-20		£123.64	Expenses for heater hire
Jun-20		£9.19	Postage expenses for SCIO app
Jun-20		£150.15	Expenses for heater hire
Jul-20		£12.00	Expenses for waste bags
Aug-20		£41.68	IT cost expenses
Aug-20		£8.98	IT cost expenses
Aug-20		£52.00	Expenses for waste bags
Aug-20		£96.00	Expenses for collection tins
Sep-20		£25.97	Expenses for toy sale
Oct-20		£206.04	Expenses for the WLTA
Oct-20		£91.77	Sundry expenses
Oct-20		£324.00	Expenses for heater purchase
Oct-20		£100.00	New printer purchase expenses
Oct-20		£534.00	Expenses for the WLTA
Nov-20		£389.58	Expenses for the WLTA
Nov-20		£5.91	Expenses for the WLTA
Nov-20		£496.45	Expenses for the WLTA
Nov-20		£1,751.84	Expenses for the WLTA
Nov-20		£32.47	Broxburn maintenance expenses
Dec-20		£810.16	Expenses for the WLTA
Dec-20		£1,048.84	Expenses for the WLTA
Dec-20		£126.55	Expenses for the WLTA
Feb-21		£18.89	Firewall expenses
Mar-21		£107.90	Zoom licence expenses

2 Donations

Donor	Amount	Goods or cash
Giving Comm Ltd SAF	£2,411.14	Cash
Phoenix Drilling Ltd	£2,500.00	Cash
Frontline Construction Ltd	£2,000.00	Cash

# OSCr

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts

v2

<b>Report to the trustees/members of</b>	Charity name RIVER KIDS							
<b>Registered charity number</b>	SCO37312							
<b>On the accounts of the charity for the period</b>	Period start date					Period end date		
	Day	Month	Year			Day	Month	Year
	01	APRIL	2020	to		31	MARCH	2021
<b>Set out on pages</b>	1-6							
	(remember to include the page numbers of additional sheets)							

### 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 ~~[other than that disclosed on the attached page\*]~~

- 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, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

19/10/2021

Name:

**Relevant professional qualification(s) or body (if any):**

LEVEL III DIPLOMA IN TAX RETURNS AICB, LEVEL 1 & LEVEL II CERTIFICATES AICB

Address:

## 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**

RIVER KIDS

SC037312



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	APRIL	2020		31	MARCH	2021

## 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	31,322	5,956			37,278	18,638
Legacies					-	
Grants	11,087				11,087	13,673
Receipts from fundraising activities	33,368				33,368	16,009
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Interest	-				-	
<b>A1 Sub total</b>	<b>75,777</b>	<b>5,956</b>	<b>-</b>	<b>-</b>	<b>81,733</b>	<b>48,320</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>75,777</b>	<b>5,956</b>	<b>-</b>	<b>-</b>	<b>81,733</b>	<b>48,320</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	5,424				5,424	1,900
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		7,632			7,632	5,591
Grants and donations	1,240				1,240	8
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs	1,028				1,028	700
Other	62,611				62,611	63,143
					-	
<b>A3 Sub total</b>	<b>70,403</b>	<b>7,632</b>	<b>-</b>	<b>-</b>	<b>78,035</b>	<b>71,442</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>70,403</b>	<b>7,632</b>	<b>-</b>	<b>-</b>	<b>78,035</b>	<b>71,442</b>
<b>Net receipts / (payments)</b>	<b>5,374</b>	<b>(1,676)</b>	<b>-</b>	<b>-</b>	<b>3,698</b>	<b>(23,122)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>5,374</b>	<b>(1,676)</b>	<b>-</b>	<b>-</b>	<b>3,698</b>	<b>(23,122)</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 £
B1 Cash funds	Cash and bank balances at start of year	57,187	3,904			61,091	79,112
	Surplus / (deficit) shown on receipts and payments account	5,374	(1,676)			3,698	(18,221)
						-	
						-	
	Cash and bank balances at end of year	62,561	2,228	-	-	64,789	60,891
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	4,901

	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					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	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

<div></div> <div>(agreed at Board Meeting)</div>	<div></div> <div></div>	
<div></div> <div>(agreed at Board Meeting)</div>	<div></div> <div></div>	

## Section C Notes to the Accounts

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


**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£

**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>
--	----------

**C3b Trustee remuneration - details**

Authority under which paid	£
	<b>X</b>

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
---	--

**C4b Trustee expenses - details**

	Number of trustees	£
██████ - Toys bought for Toy Appeal re-imburesment	1	5,363
██████ - Heater hire re-imburesment and purchase	1	598
██████ other allowable expenses	1	878
██████ - allowable expenses re Toy Appeal and sundries	1	84
██████ - Re-imburement for Antivirus software/ zoom licence	1	209

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
			<b>X</b>

**C6 Other information**


## RIVER KIDS

SC037312

**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 £
VARIOUS	31,332				31,332	23,538
					-	
					-	
					-	
<b>Total</b>	<b>31,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,332</b>	<b>23,538</b>
	reference	reference	-	-	reference	reference

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
VARIOUS	11,087				11,087	13,671
					-	
					-	
					-	
<b>Total</b>	<b>11,087</b>	<b>-</b>			<b>11,087</b>	<b>13,671</b>
	-	-			-	reference

**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 £
FUNDRAISING	33,368	5,956			39,324	16,008
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>33,368</b>	<b>5,956</b>	<b>-</b>	<b>-</b>	<b>39,324</b>	<b>16,008</b>
	reference error	reference error	-	-	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 £
DONATIONS	1,240	7,632			8,872	8
FUNDRAISING	5,424				5,424	7,491
					-	-
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>6,664</b>	<b>7,632</b>	<b>-</b>	<b>-</b>	<b>14,296</b>	<b>7,499</b>
	reference error	-	-	-	reference error	reference error



SC037312

**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	31,322				31,322	18,638
Legacies					-	
Grants	11,087				11,087	13,673
Receipts from fundraising activities	33,368				33,368	16,008
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	2
<b>Sub total</b>	<b>75,777</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,777</b>	<b>48,321</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>75,777</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,777</b>	<b>48,321</b>
<b>Payments</b>						
Expenses for fundraising activities	5,424				5,424	1,900
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	1,240				1,240	8
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs	1,028				1,028	700
Others	62,611				62,611	63,143
<b>Sub total</b>	<b>70,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,403</b>	<b>65,851</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>70,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,403</b>	<b>65,851</b>
<b>Net receipts / (payments)</b>	<b>5,374</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,374</b>	<b>(17,530)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>5,374</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,374</b>	<b>(17,530)</b>
<b>Nature and purpose of funds</b>						

## RIVER KIDS

SC037312

**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	5,956				5,956	4,900
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>5,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,956</b>	<b>4,900</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>5,956</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,956</b>	<b>4,900</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,632				7,632	5,591
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	<b>7,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,632</b>	<b>5,591</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>7,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,632</b>	<b>5,591</b>
<b>Net receipts / (payments)</b>	<b>(1,676)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,676)</b>	<b>(691)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(1,676)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,676)</b>	<b>(691)</b>

**Nature and purpose of funds**

To fund Toy Appeal only

Approved and signed on behalf of River Kids

Signature:



Print Name:

 Stirling

Date:

9/9/21

Position:

Trustee

Signature:



Print Name:



Date:

9/9/21

Position:

Trustee

Signature:



Print Name:



Date:

9/9/21

Position:

Trustee & Treasurer



Approved and signed on behalf of River Kids SCIO

Signature:



Print Name:



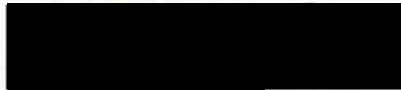
Date:

9/9/21

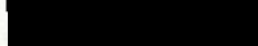
Position:

Trustee

Signature:



Print Name:



Date:

9/9/21

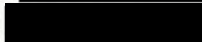
Position:

Trustee

Signature:



Print Name:



Date:

9/9/21

Position:

Trustee & Treasurer

River Kids  
Trustees' Annual Report and Accounts for y/e 31<sup>st</sup> March 2021  
River Kids is a registered Scottish Charity  
Scottish Charity Number SC037312

**Current Trustees at 31/03/21**

██████████ (2008 – resigned Aug-18 then re-joined Aug-18)  
██████████ (Feb-17 – resigned Aug-18 then re-joined Aug-18)  
██████████ (Jul-17)  
██████████ (Feb-19)  
██████████ (re-joined the Board Nov-19)  
██████████ (Feb-20)  
██████████ (May-20)  
██████████ (Jan-21)

**Other Trustees during the year**

n/a

**Current address**

63-67 East Main Street,  
Broxburn,  
West Lothian  
EH52 5EE

**Recruitment and appointment of trustees**

All Trustees are appointed by the current Board as vacancies become available or skills gaps are identified. Each person who wants to become a Trustee is asked to write to us with their CV and they are asked to appear before the Board if they have a suitable skillset. They are then proposed and seconded and a vote of all Trustees is carried out. Chair, Vice Chair, and Treasurer appointments are made and confirmed at Board meetings and are confirmed annually.

Specific appointments, as at 31 March 2021, are as follows:

Chair – ██████████

Vice Chair – ██████████

Treasurer – ██████████

**Governing Document**

The Charity is an unincorporated association and the purposes and administration arrangements are set out in our Trust Document. The Charity applied for SCIO status and this was registered on the 27th July 2020. Due to Covid impacts we have been unable to open bank accounts for the SCIO to date to allow the transfer of assets but this will be done at the earliest opportunity in our next trading year.

**Charitable purpose**

To advance education, promote the welfare, relieve poverty or financial hardship or otherwise relieve the needs of children of West Lothian and its environs, by the provision of equipment and support to local groups and individuals which the law regards as charitable.

## **Changes within River Kids**

### **SCIO:**

On 27 July 2020, River Kids successfully applied to move from an unincorporated association to a incorporated association by setting up a new charity, River Kids SCIO (Charity Number SC050325). Enhancements have been made to the Charitable Purpose (set out below) which aligns to River Kids' strategic objectives and new mission statement; this is a massive achievement for River Kids and will assist in the growth strategy for which we are undertaking.

### **New Charitable Purposes:**

1. The prevention or relief of poverty;
2. The advancement of education;
3. The advancement of citizenship or community development;
4. The provision of recreational facilities, or the organisation of recreational activities, with the object of improving conditions of life for the persons for whom the facilities or activities are primarily intended; and
5. The relief of those in need by the reason of age, ill health, disability, financial hardship or other disadvantage.

Whilst the new charity has been set up, the impact of Covid-19 has hindered the Charity's ability to move from River Kids to River Kids SCIO, however, preparations are ongoing, and it is hoped that during the new financial year all aspects will move over to River Kids SCIO. Fundamentally our supporters will see no changes to the day-to-day operations of River Kids.

### **Modernisation:**

As part of the Charity's modernisation, we moved to purchase an iZettle machine in order to address the ever-growing use of cards (both credit and debit) in the UK, to purchase items. It has been clear this change has been positive for the Charity with the first use of the iZettle machine bringing in over £2,000 in its first weekend of operation.

Other changes seen within the Charity include moving away from reliance on JustGiving for fundraising and bringing in new tools such as Facebook Donate (ability to accept donations directly from posts within Facebook/fundraising by supporters), GoCardless (ability to take monthly Direct Debit payments), Amazon Smile (small contributions from Amazon for day-to-day purchases) and Amazon Wish List (allowing the Charity to target much needed toys/goods).

The Amazon Wish List proved wholly beneficial during the 2020 West Lothian Toy Appeal and allowed the Charity to receive donations while staying compliant with the ongoing rules and regulations associated with the pandemic.

We will continue to look at ways to modernise River Kids whilst we grow the Charity.

## **Activities and Achievements**

Due to external matters, well beyond the control of the Charity (outlined below in 'Issues Encountered during the year'), the Charity was unable to undertake many notable activities in the financial year – the key one being 2 Toy Sales towards the latter part of 2020. Events are starting to be planned for the new financial year; however, we remain cognisant of the ongoing pandemic and will need to be ready and willing to adjust our plans. The key success will be to ensure the Charity's profile continues to be raised while bringing in much needed funds.

We were delighted to be approached by [REDACTED] (Professional Golfer from West Lothian) who wished to raise funds for River Kids via an auction. The proceeds of the auction were split between River Kids and Aberlour Trust, with each receiving £14,710 however, due to an administrative error the funds were not credited to our account until after this financial year and will

be reflected within next year's accounts. December also saw our highest donations received with nearly £12k coming in from various donors including £2,500 from Phoenix Drilling Ltd (a local West Lothian business).

Against all odds, December 2020 saw the Charity deliver another West Lothian Toy Appeal. In 2019 toys were delivered to c1,300 local children, with 2020 seeing this number surpass 2,000 children being supported. It is clear the pandemic has had a knock-on effect to the families of West Lothian and showed our services were much needed during this critical time. We provided each child with a bag of toys to help make their Christmas special. We had to make a number of adjustments to deliver the Toy Appeal, including arranging for the referrers to collect their respective packages at pre-arranged times (to remain Covid compliant). What was noted during this year's appeal was the speed and ease in which the Charity was able to pull together over 2,000 packages and we will look to continue with a collection-only service.

The Charity looks to support candidates from Enable to gain work experience and provides them a route into full-time employment; during the financial year, both employees from Enable finished their respective contracts with River Kids and due to the ongoing pandemic we have been unable to seek any further employees at this time. We will, however, look to support appropriate candidates during the next financial year.

We are, as always, very grateful to all the donors and companies that have supported us, without whom River Kids would not be able to deliver what it does.

#### **Issues Encountered during the year**

Once again, it is with regret that we report that the Charity encountered a number of exceptional situations during the year which have again impacted the performance of the Charity:

- Covid-19: The pandemic evidently has had an impact, not just on River Kids but across the entire globe. Towards the end of the last financial year its impact was seen immediately. We had to take steps to protect the Charity, but to also preserve our staff (we made a commitment to ensure they would not lose their jobs). To this end, the difficult decision was made to cut the majority of our services (save for exceptional one-off requests) and to place the majority of staff on furlough. These steps were key and allowed the Charity to get through the pandemic partially unscathed. As noted above we had a good December 2020 in terms of income, however, the inability to effectively raise funds and the Charity's profile, has set us back around 1 year into our 5-year plan; it is most likely this impact will be ongoing for some time. It is pleasing to note that as soon as restrictions were eased all staff were brought back, however, due to the ever-changing landscape we did have to re-use the furlough scheme on a number of occasions. We expect that the Charity will be fully operational in the new financial year, however, we will continue to monitor the situation and take steps as needed to protect the ongoing viability of the Charity, whilst supporting our staff.
- Staff Turnover: It is with regret that during the pandemic and towards a key milestone in the River Kids calendar, the Office Manager resigned. That being said we swiftly recruited a Charity Manager with the skills and experience to run, and deliver on the strategic objectives of the Charity – as noted above, however, the pandemic has stifled much of what was, or should have been delivered on which has a knock-on impact to the wider goals and objectives.
- Staff costs: These remain our highest outgoings, and as noted above, this year saw one member of staff leaving. Whilst initially this left the Charity with 1 FTE, and 2 employees funded by SCVO (albeit both left during the financial year due to their contracts expiring), recruitment was undertaken and as at the end of the financial year we had 3 FTE, with 0 employees funded by SCVO. Whilst staff costs remain high, and despite the lack of fundraising activities this year, this has not had an impact on unrestricted reserves thanks in



large to the donations towards the latter end of 2020. A key priority for 2021 will be for the Charity to quickly establish avenues for fresh funds coming in to secure the Charity's long-term viability and continuous support to the community.

#### **Trustee remuneration and expenses**

It is not our normal policy to provide expenses to Trustees; however, in the running of the charity it is sometimes a requirement that items are purchased and later claimed back. The following expenses were paid to Trustees in the year to March 2021:

- [REDACTED] has received a total of £6,839 in expenses, with £5,363 being reimbursement for toys he bought for the Toy Appeal (these toys were received at a discount and were sourced with the Charity's consent), £598 was to repay the cost of heaters hired/ purchased to warm the premises, £100 for CAPEX on a new printer, £500 reimbursed for skip hire to clear unusable stock and £278 for sundry expenses including refuse bags, maintenance costs and new collection tins.
- [REDACTED] has received £84 as re-imbursement for consumable purchases of waste bags and other items required to run the Toy Sale safely during Covid.
- [REDACTED] has received £209 as re-imbursement: £23 for an iZettle machine so we could accept card payments, £79 for anti-virus software purchased for charity laptops/ ongoing IT costs and a new Zoom licence at £107 needed to operate effectively during lockdown.

#### **Reserves**

The Charity held restricted funds of £2,228 and unrestricted funds of £62,561 as at 31 March 2021.

Approved by the trustees and signed on their behalf.

[REDACTED]  
Treasurer/ Trustee  
2021