

# **Low Port Out of School Club SCIO**

Trustees' Report and Financial Statements  
For the year ended 31 August 2024

# Low Port Out of School Club SCIO

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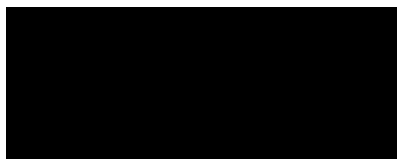
# Low Port Out of School Club SCIO

**Report of the Trustees** for the year ended 31 August 2024

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The Trustees are pleased to present their report together with the financial statements of Low Port Out of School Club SCIO (LPOOSC SCIO) for the year ended 31 August 2024.

## Contact address



## Governing document

LPOOSC SCIO was established by Constitution as a Scottish Charitable Incorporated Organisation (SCIO) on 4 September 2017. The charity number is SC047701.

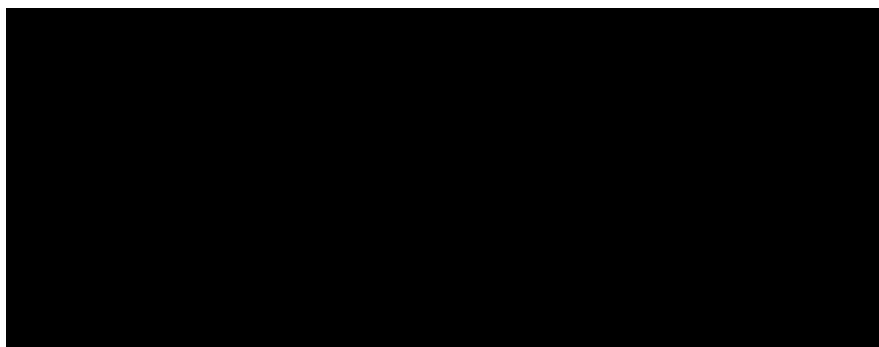
## Charitable purpose

The purpose of LPOOSC SCIO, as set out in the constitution, is to:

- Promote and support the care and education of young children (up to the age of 14) attending school in the Linlithgow area, who need out of school care during and outwith term time; and
- Provide facilities for recreation to support the care, education and learning of those children.

## Trustees and Office Bearers

Management of the charity remains with the trustees and those who served during the year and to the date of this report are:



## Appointment and training of new trustees

Charity Trustees are appointed from the parent body of the children who attend the Club. At each Annual General Meeting, all of the Charity Trustees retire from office, but are eligible for reappointment up to a maximum of 3 consecutive reappointments. The Club undertakes training for trustees to ensure awareness and understanding of the responsibility of being a trustee; the organisational structure of the Club; the financial position of the Club; and the future plans and objectives of the Club.

## Achievements and performance

LPOOSC SCIO operates a breakfast club before school and an after school club. The Club is also open for full days on school staff in-service days and most school holidays. There are currently spaces for 88 children per session as we have successfully secured more staff to increase capacity and reduce the waiting list.

Holiday Club sessions were provided for the majority of the year (with the exception of a few of the public holidays and some time at Christmas) and these were well attended.

All staff are fully qualified with, or working towards, SVQ Level 3 in Playwork. Staff are also qualified in First Aid, Food Hygiene, child protection and, additionally, staff have pursued further qualifications and learning on an individual level.

# Low Port Out of School Club SCIO

**Report of the Trustees** for the year ended 31 August 2024

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## **Achievements and performance (continued)**

The Club has a good working relationship with the school which has facilitated continued use of the secret garden for various activities. The Club has also made progress with its Key Worker and Kids Council work.

A monthly plan is in place which ensures that the children are offered a variety of activities. An improvement plan is also in place covering areas including family engagement, individual staff projects, personal plans, staff training, quality assurance, club values, medical care plans, activities, and support and supervision.

Recognising the significant contribution our staff make to the successful running of LPOOSC SCIO and our desire to motivate, reward and retain our staff the Trustees have gained Real Living Wage Accreditation.

Staff are auto-enrolled in a pension scheme with LPOOSC SCIO paying employer contributions, and all staff are on a permanent, year-round contract which is suitable as the Club does not close over holidays, staff holiday planning is easier and overtime payments potentially reduced.

## **Objectives for 2024/25**

No changes are planned to the operational delivery of the Club. Fees may have to be increased to fund any salary increases in order for the Club to generate further surplus annual returns.

## **Financial review**

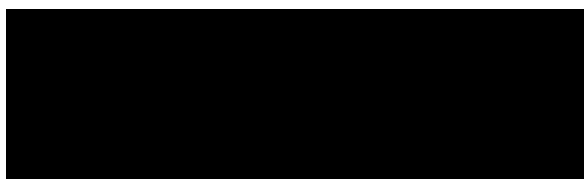
### ***Results for the year***

The financial statements for the year are set out on pages 4 to 6. The Receipts and Payments Account reflects a surplus of £4,759 (2023: surplus of £13,222).

### ***Reserves***

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately three months' unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the charity to be maintained. The General Fund on page 5 at 31 August 2024 amounted to £100,013 (2023: £95,254), which is above the required level.

Approved by the Trustees and signed on their behalf:



***Trustee***

27 March 2025

# Low Port Out of School Club SCIO

## Report of the Independent Examiner to the Trustees for the year ended 31 August 2024

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

### 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 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 (as amended). 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 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

  
  
Cornerstone Accounting

The Old Manse  
11 Erngath Road  
Bo'ness  
EH51 9DP

Date: 31 March 2025

## Low Port Out of School Club SCIO

### Receipts and Payments Account

For the year ended 31 August 2024

	2024		2023	
	Unrestricted funds	Total	Unrestricted funds	Total
	£	£	£	£
<b>Receipts</b>				
Childcare fees	174,244	<b>174,244</b>	178,832	<b>178,832</b>
Donations	1,291	<b>1,291</b>	-	-
Bank interest	845	<b>845</b>	187	<b>187</b>
<b>Total receipts</b>	<b>176,380</b>	<b>176,380</b>	<b>179,019</b>	<b>179,019</b>
<b>Payments</b>				
Gross salaries	152,521	<b>152,521</b>	144,870	<b>144,870</b>
Trips/excursions	3,069	<b>3,069</b>	3,440	<b>3,440</b>
Arts, crafts and equipment	3,746	<b>3,746</b>	3,610	<b>3,610</b>
Consumables	4,861	<b>4,861</b>	4,205	<b>4,205</b>
Staff training	512	<b>512</b>	2,795	<b>2,795</b>
Staff uniforms	178	<b>178</b>	-	-
Telephone	556	<b>556</b>	647	<b>647</b>
Insurance	836	<b>836</b>	580	<b>580</b>
Printing, posting and stationery	31	<b>31</b>	122	<b>122</b>
IT and website fees	908	<b>908</b>	649	<b>649</b>
Affiliation	979	<b>979</b>	1,193	<b>1,193</b>
Payroll fees	2,214	<b>2,214</b>	2,213	<b>2,213</b>
Bookkeeping fees	-	-	360	<b>360</b>
HR Consulting fees	-	-	432	<b>432</b>
Independent examination	480	<b>480</b>	500	<b>500</b>
Bank service charges	168	<b>168</b>	181	<b>181</b>
<b>Total payments</b>	<b>171,621</b>	<b>171,621</b>	<b>165,797</b>	<b>165,797</b>
<b>Surplus/(deficit) for the year</b>	<b>4,759</b>	<b>4,759</b>	<b>13,222</b>	<b>13,222</b>
<b>Total funds brought forward</b>	<b>95,254</b>	<b>95,254</b>	<b>82,032</b>	<b>82,032</b>
<b>Total funds carried forward</b>	<b>100,013</b>	<b>100,013</b>	<b>95,254</b>	<b>95,254</b>

## Low Port Out of School Club SCIO

### Statement of Balances

As at 31 August 2024

	Notes	2024			2023		
		Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
		£	£	£	£	£	£
Bank accounts		95,141	4,759	99,900	82,000	13,141	95,141
Cash		113	-	113	32	81	113
<b>Total bank balances</b>		<b>95,254</b>	<b>4,759</b>	<b>100,013</b>	<b>82,032</b>	<b>13,222</b>	<b>95,254</b>

#### Represented by:

General fund	2		100,013			95,254
			<u>100,013</u>			<u>95,254</u>

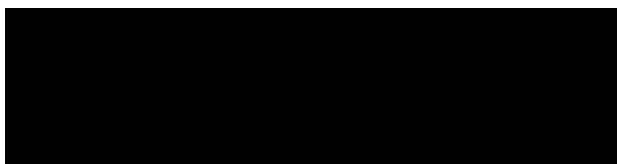
#### Statement of assets at 31 August

	2024	2023
	£	£
Club fees due	4,289	3,575
HMRC over-payments	2,922	-
	<u>7,211</u>	<u>3,575</u>

#### Statement of liabilities at 31 August

	2024	2023
	£	£
Club fees prepaid	4,076	5,263
HMRC payments due	-	2,013
Pension payments due	518	518
Independent examination fee	600	600
	<u>5,194</u>	<u>8,394</u>

The financial statements on pages 4 to 6 were approved by the Trustees on 27 March 2025 and signed on their behalf by the undernoted:



The notes on pages 6 form part of these financial statements.

# Low Port Out of School Club SCIO

## Notes to the financial statements

For the year ended 31 August 2023

### 1. Accounting policies

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

#### Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 4 funds are defined as follows:

**Unrestricted funds** comprise fees and other income received for the objects of the charity without further specified purpose and are available as general funds.

**Restricted funds** comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

### 2. Unrestricted funds

	Balance at 01.09.23 £	Receipts £	Payments £	Transfers £	Balance at 31.08.24 £
General fund	95,254	176,380	(171,621)	-	100,013
<b>Total unrestricted funds</b>	<b>95,254</b>	<b>176,380</b>	<b>(171,621)</b>	<b>-</b>	<b>100,013</b>

#### Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

### 3. Remuneration and transactions with Trustees

There were no remuneration or expenses paid to the Trustees during the year ending 31 August 2024 (2023: nil).

### 4. Donated facilities, goods and services

The Club benefits from the free provision of premises by Low Port Primary School.