

*2<sup>nd</sup> May 2025*

### **Independent Examiner's Report**

**Independent Examiner's report on the accounts Inverurie Out Of School Club for the year ended 31st August 2024**

#### **Respective responsibilities of Committee Members and Examiner**

The Committee is responsible for the preparation of the accounts.

Under the current constitution, there is no statutory requirement for audit, so the Committee have opted for Independent Examination of the accounts.

As Examiner, I can state that I have no direct relationship, either family or business with any of the committee, and therefore am independent of the group to undertake an examination.


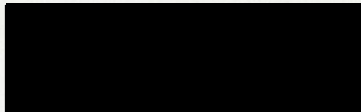
#### **Basis of Independent Examiner's statement**

An examination includes a review of the accounting records kept by the group 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 committee 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.

Signed:



Dated: 2<sup>nd</sup> May 2025

**Inverurie Out of School Club Year Summary September 2023 - August 2024**

	Sept-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	YTD TOTAL
Bank Starting Balance	£9,298.08	£9,521.02	£9,345.48	£9,142.74	£3,328.40	£8,593.81	£7,084.68	£8,072.02	£8,789.82	£8,293.40	£7,982.85	£8,267.26	
Petty Cash Starting Balance	£231.85	£158.01	£210.11	£352.81	£192.86	£51.11	£262.78	£48.88	£181.58	£25.23	£405.67	£235.33	
Reserve Starting Bank Account	£ 1,068.49	£ 1,069.49	£ 1,070.47	£ 1,071.65	£ 72.87	£ 73.27	£ 73.35	£ 73.43	£ 73.51	£ 73.59	£ 73.67	£ 73.75	
<b>INCOME</b>													
Income Received	£6,895.00	£8,163.24	£6,679.00	£4,329.25	£11,470.96	£6,942.00	£7,929.40	£9,983.87	£7,360.81	£8,767.19	£12,535.00	£8,492.00	£99,547.72
Coronavirus Job Retention Scheme	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Xmas Party Raffle Money				£ -									£ -
Interest added to Reserve Bank Account	£1.00	£0.98	£1.18	£ 1.22	£ 0.40	£ 0.08	£ 0.08	£ 0.08	£ 0.08	£ 0.08	£ 0.08	£ 0.07	£5.33
Aberdeenshire Council Grant								£ -					£ -
<b>TOTAL</b>	<b>£6,896.00</b>	<b>£8,164.22</b>	<b>£6,680.18</b>	<b>£4,330.47</b>	<b>£11,471.36</b>	<b>£6,942.08</b>	<b>£7,929.48</b>	<b>£9,983.95</b>	<b>£7,360.89</b>	<b>£8,767.27</b>	<b>£12,535.08</b>	<b>£8,492.07</b>	<b>£99,553.05</b>
Refund of overpaid Fees back to Parents	£ -	£60.00	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£33.00	£93.00
<b>EXPENDITURE</b>													
Wages <sup>1</sup>	£5,854.01	£5,339.37	£6,010.77	£6,669.19	£5,868.02	£5,408.10	£5,442.15	£8,015.37	£7,497.39	£7,792.05	£8,800.68	£9,682.13	£82,379.23
Phone + Internet	£35.95	£33.76	£13.37	£14.00	£14.83	£14.00	£14.00	£15.11	£15.11	£15.11	£17.32	£15.11	£217.67
Rent				£3,382.19		£1,855.62	£1,416.42		£ -				£6,654.23
Taxis <sup>2</sup>	£124.80	£292.20	£177.60	£276.60	£177.60	£206.40	£ -	£264.00	£168.00	£284.40	£257.40	£22.00	£2,251.00
Advertising <sup>3</sup>	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Stationary <sup>4</sup>	£ -	£ -	£ -	£12.88	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£12.88
Toys/Equipment <sup>5</sup>	£402.15	£559.48	£ -	£190.66	£ -	£139.96	£51.49	£537.50	£123.47	£241.18	£268.02	£112.96	£2,626.87
Crafts <sup>6</sup>	£ -	£15.67	£ -	£32.54	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£48.21
Snacks	£181.03	£187.90	£157.30	£127.41	£141.75	£138.33	£163.90	£218.99	£209.61	£119.56	£237.61	£222.98	£2,106.37
Vacation day Activities <sup>7</sup>	£ -	£473.30	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£119.00	£160.73	£753.03
Bus Hire <sup>8</sup>	£ -	£1,325.00	£380.00	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£395.00	£2,100.00
PVG checks	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£59.00	£ -	£59.00
Staff items <sup>9</sup>	£147.96	£ -	£ -	£161.17	£145.10	£35.00	£18.00	£82.40	£ -	£80.00	£ -	£70.00	£739.63
Kitchenware <sup>10</sup>	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Xmas Party <sup>11</sup>	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£45.00	£ -	£45.00
Club Liability Insurance	£ -	£ -	£ -	£ -	£ -	£442.05	£ -	£ -	£ -	£ -	£ -	£ -	£442.05
P7 Leavers Gifts										£ -			£ -
SCSWIS Annual Payment	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£165.00	£ -	£ -	£165.00
Independent Examination of Accounts	£ -	£ -	£ -	£ -	£ -	£ -	£50.00	£ -	£ -	£ -	£ -	£ -	£50.00
<b>TOTAL</b>	<b>£6,745.90</b>	<b>£8,286.68</b>	<b>£6,739.04</b>	<b>£10,866.64</b>	<b>£6,347.30</b>	<b>£8,239.46</b>	<b>£7,155.96</b>	<b>£9,133.37</b>	<b>£8,013.58</b>	<b>£8,697.30</b>	<b>£9,804.03</b>	<b>£10,713.91</b>	<b>£100,743.17</b>
<b>Profit/Loss</b>	<b>£150.10</b>	<b>-£122.46</b>	<b>-£58.86</b>	<b>-£6,536.17</b>	<b>£5,124.06</b>	<b>-£1,297.38</b>	<b>£773.52</b>	<b>£850.58</b>	<b>-£652.69</b>	<b>£69.97</b>	<b>£2,731.05</b>	<b>-£2,221.84</b>	<b>-£1,190.12</b>
Finishing Bank Balance	£9,521.02	£9,345.48	£9,142.74	£3,328.40	£8,593.81	£7,084.68	£8,072.02	£8,789.82	£8,293.40	£7,982.85	£8,267.26	£5,814.17	
Reserve Bank Balance	£ 1,069.49	£ 1,070.47	£ 1,071.65	£ 1,072.87	£ 73.27	£ 73.35	£ 73.43	£ 73.51	£ 73.59	£ 73.67	£ 73.75	£ 73.82	
Finishing Petty Cash Balance	£158.01	£210.11	£352.81	£ 192.86	£51.11	£262.78	£48.88	£181.58	£25.23	£405.67	£235.33	£466.51	

#### Summary of Expenditure

- 1 - Wages includes 3rd party processing fees (SCVO), Pension Contributions and Annual Employee wage increase
- 2 - Taxi Service hire used during School term-time
- 3 - Advertising to local Paper and Gumtree for Staff
- 4 - Stationary such as Printer Ink and paper, Postage Stamps, Envelopes, Pens and Pencils
- 5 - Toys/Equipment both indoors and Outdoors such as additional Wii accessories, Footballs, Storage Boxes, PS3 items, Pool Table, Printer
- 6 - Craft items such as Paper, Pens, Hama Beads, Face paints, Modelling clay, and Baking items, Temporary Tattoos
- 7 - Vacation day activities includes Trip Entrance Fees (Codona's, Tubing, Foam Factory, Prison, Lighthouse), Bouncy Castle Hire, Snacks during Trips for both staff and children, Trampoline, Gymnastics, Hip Hop Session, Swimming Pools Entrance Fees, Critter Keeper
- 8 - Bus Hire for Vacation day trips to Aberdeen, Huntly, Oldmeldrum, Alford, Peterhead, Fraserburgh
- 9 - Staff items includes SSSC Renewal/Registration, clothing (T-shirts and Jackets), Staff Xmas Party.
- 10 - Kitchenware such as cups/bowls, Washing up items, Wipes, Disposable Aprons and gloves for employees, Hand Sanitizer, Anti-Bac Spray
- 11 - Childrens Xmas Party - Food, Prizes, Selection Boxes