

Charity Registration No: SC048931
SCIO No: CS003759

SCIENNES AFTER SCHOOL CARE SCHEME SCIO
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

SCIENNES AFTER SCHOOL CARE SCHEME SCIO

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SCIENNES AFTER SCHOOL CARE SCHEME SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number

SC048931


SCIO number

CS003759

Principal address

Sciennes Primary School
10 Sciennes Road
Edinburgh
EH9 1LG

Independent examiner


MHA
6 St Colme Street
Edinburgh
EH3 6AD

**SCIENNES AFTER SCHOOL CARE SCHEME SCIO
TRUSTEES' REPORT
For the year ended 31 August 2024**

The Trustees present their report and accounts for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in October 2019.

Objectives and activities

The services of the charity are open to all parents and guardians on the attendance of Sciennes Primary School subject to the payment of fees as determined by the Trustees. In addition, the Trustees have powers to offer the use of the services of the scheme to other relevant parties.

The aims of the charity are:-

- (i) to promote the care and education of children attending Sciennes Primary School in need of care during out of school hours and school holidays: and
- (ii) to promote the provision of facilities for the recreation and other leisure time occupation of such children in the interests of social welfare with the object of improving their conditions of life.

In providing high quality, affordable out of school care the charity will:

- (i) put the care and safety of the child first;
- (ii) provide care in an atmosphere that differs from school, in the range of recreational and relaxing activities offered.

These priorities will be achieved by:

- (i) employing staff who have the necessary, appropriate and relevant qualifications and experience;
- (ii) acting as a best practice employer in the management and training of staff;
- (iii) offering a wide range of activities for children to participate in, both indoors and outdoors;
- (iv) encouraging children attending the scheme to choose a wide variety of activities appropriate to their age and development needs;
- (v) ensuring that parents and guardians are involved in the management of the scheme

**SCIENNES AFTER SCHOOL CARE SCHEME SCIO
TRUSTEES' REPORT
For the year ended 31 August 2024**

Achievements and performance

This has been another busy year for SASCS ...

Starting in August 2023 we resumed a full training programme for SASCS staff team, this included three days training session surrounding all the new guidance documents published, first aid, child protection, food hygiene, health and safety and asthma and allergy awareness.

SASCS became digital from August 2023, starting with a digital registration process for all children and incorporating the children's personal plans on our FamlyApp through the use of photographs.

Our 2023 Christmas show "Cinderella" was performed by the children on Monday 18th December 2023 to rapturous applause from an audience of family and friends. This followed weeks of rehearsals for the twenty-five strong cast.

Additional Christmas events for the children included Christmas Parties, makes and bakes for the Christmas Fair and our eagerly anticipated Advent Calendars for the children. A total of 14 advent calendars to allow all the children to receive an advent chocolate, as well as some surprise activities for groups of children to complete before achieving their chocolate!

Other notable events this year include evening outings for the Primary 7 group where the children enjoyed the cinema, bowling and crazy golf. All of the children had the opportunity to enter a Perfect Pets competition, and all the children's entries were included in the book once it was published at the end of the competition. The large group of P7 girls planned and delivered craft activities to the younger children, who received these well, although the P7's were surprised at the amount of planning and preparation required to deliver their activities! Our group of P5 reporters in the making came up with an idea to create and produce a SASCS Newsletter which they named 'Hub-a-Bub'. The group managed to create three newsletters which were sent out to parents/carers via our FamlyApp newsfeed.

SASCS Management Team, with input from the staff team, children and parents continue to think of new and innovative ideas to improve and develop the service, with a move to increasing our use of our FamlyApp digital platform in the future.

Financial review

The financial statements show net expenditure in the year of £6,122 (2023: net expenditure of £29,343) and total reserves at the year end of £87,732 (2023: £93,854).

The Trustees regard the financial position of the charity at 31 August 2024 to be satisfactory. The Trustees have reviewed the current accumulated unrestricted reserves position, in light of the deficit for the year and a more positive outlook for 2024-25, and remain content that the scheme has a sound base from which future activity can be built.

**SCIENNES AFTER SCHOOL CARE SCHEME SCIO
TRUSTEES' REPORT
For the year ended 31 August 2024**

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. Based on the financial statements to 31 August 2024, this would be equivalent to £71,388 - £142,774 against a retained reserves figure of £87,732. Hence the policy is current being met.

The matter will be kept under continuing review year on year and the reserves policy should be read in conjunction with comments made both in the financial review and in the charity's plans for the future which may include, for example

- Ongoing digitisation of some of the administrative aspects of operating the scheme and the IT costs and training costs associated with this.
- Further training and staff development costs given the changing requirements and guidance from the Care Inspectorate and Scottish Government.
- Potential need to lease space to ensure continuity of service where essential work is required by the council during school holidays

Our cash reserves are held within bank accounts with RBS and the Charities Aid Foundation, where we earn income from interest. The charity maintains insurance policies on behalf of all the trustees against liability arising from negligence, breach of duty and breach of trust in relation to the charity.

Structure, governance and management

Since March 2020, the Charity has operated as a Scottish Charitable Incorporated Organisation (SCIO) with Scottish Charity Recognition Number SC048931. The Charity is also registered under The Children Act (1989) as amended by The Children (Scotland) Act 1995 and by the Commission for the Regulation of Care, to care for and provide after school activities for a maximum of 85 children.

The Charity can be contacted at the Charity Office, the details of which are set out at the Charity Information page which precedes this report or alternatively by telephoning [REDACTED] Additional copies of the financial statements can be obtained from the office.

The overall responsibility for the management of the Charity vests in a Committee, the members of which for the purposes of Charity Law and Regulations are the Charity Trustees. A minimum of three Trustees is required. Trustees can be parents or carers of children attending the After School Scheme or any individual committed to the purposes of the SCIO.

The SCIO employs a Co-ordinator, [REDACTED], to manage the operational activities of the scheme. This includes the management of staff and the co-ordination of the children's activities. [REDACTED] is supported by an Assistant Co-ordinator, [REDACTED]. The scheme employs several skilled senior play leaders and play leaders.

The Trustees meet regularly and the Co-Chairs meet with the Co-ordinator at least monthly, with ad-hoc issues addressed among the Trustees and Co-ordinator between meetings. The Trustees also meet regularly with the Co-ordinator and Assistant Co-ordinator.

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operations and finance and the impact of the pandemic, and are satisfied that processes are in place to mitigate exposure to the major risks.

**SCIENNES AFTER SCHOOL CARE SCHEME SCIO
TRUSTEES' REPORT
For the year ended 31 August 2024**

Trustees' Responsibilities Statement

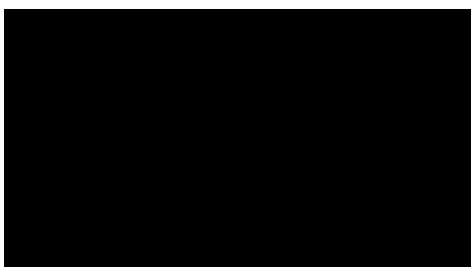
The Trustees are responsible for preparing the Trustees' Report and the Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board of Trustees



27 May 2025

SCIENNES AFTER SCHOOL CARE SCHEME SCIO
Independent Examiner's Report
For the year ended 31 August 2024

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 9 to 16.

This report is made to the charity's board of Trustees, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's accounts on behalf of the charity's board of Trustees and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's board of Trustees as a body, for my work or for this report.

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 independent examiner's report

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 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.

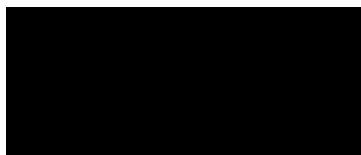
Independent examiner's statement

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

(a) 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 8 of the 2006 Accounts Regulations have not been met; or

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



27 May 2025

MHA, Chartered Accountants
6 St Colme Street
Edinburgh, EH3 6AD

SCIENNES AFTER SCHOOL CARE SCHEME SCIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Income from:			
Donations and legacies	2	76	88
Charitable activities	3	278,891	255,482
Investments	4	<u>458</u>	<u>437</u>
Total Income		<u>279,425</u>	<u>256,007</u>
Expenditure on:			
Charitable activities	5	<u>285,547</u>	<u>285,350</u>
Total Expenditure		<u>285,547</u>	<u>285,350</u>
Net (expenditure) and net movement in funds		(6,122)	(29,343)
Fund balances at 1 September	14	<u>93,854</u>	<u>123,197</u>
Fund balances at 31 August	14	<u>87,732</u>	<u>93,854</u>

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derives from continuing activities.

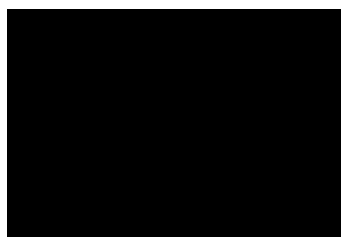
SCIENNES AFTER SCHOOL CARE SCHEME SCIO

BALANCE SHEET

For the year ended 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	<u>2,617</u>	<u>1,504</u>
Current assets			
Debtors	12	267,403	14,804
Cash at bank and in hand		<u>105,698</u>	<u>109,035</u>
		373,101	123,839
Creditors: amounts falling due within one year	13	<u>(287,986)</u>	<u>(31,489)</u>
Net current assets		<u>85,115</u>	<u>92,350</u>
Total assets less current liabilities	14	<u>87,732</u>	<u>93,854</u>
Funds			
Unrestricted	14	<u>87,732</u>	<u>93,854</u>

Approved by the Board of Trustees and authorised for issue on 27 May 2025 and signed on their behalf by:



SCIENNES AFTER SCHOOL CARE SCHEME SCIO
NOTES TO THE ACCOUNTS
For the year ended 31 August 2024

1 Accounting Policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied unless otherwise stated.

Basis of preparation and going concern

The financial statements have been prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements.

The financial statements are presented in Sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

Sciennes After School Care Scheme meets the definition of a public benefit entity under FRS 102.

The Trustees have confirmed they consider it appropriate to prepare the financial statements on a going concern basis. This assumes that the charity will continue its operations for a period of at least twelve months from the date of approval of the financial statements.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and similar income are included in the period in which they are receivable, which is when the charity becomes entitled to the income.

Fee income reflected as part of charitable activities is recognised in the period in which the service is provided and the charity is therefore entitled to the income, receipt is probable and income can be reliably measured.

Interest on funds held on deposit is included when receivable.

SCIENNES AFTER SCHOOL CARE SCHEME SCIO
NOTES TO THE ACCOUNTS
For the year ended 31 August 2024

1 Accounting Policies (continued)

Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charity and therefore include the cost of independent examination. Other support costs relate to the administrative costs of running the charity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the rate of 33.3%, straight line, calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Debtors

Debtors are measured at their recoverable amount and included when reasonable certainty exists over their receipt. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank

Cash at bank includes cash and highly liquid short term investments with a maturity of three months or less from the date of acquisition of the deposit or similar account.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors are normally measured at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised as transaction value and subsequently measured at their settlement value.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable.

Funds

Unrestricted funds are those funds which are expended at the discretion of the Trustees in furtherance of the charity's objectives. Where part of an unrestricted fund is designated for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the Trustees discretion to apply the fund.

Value Added Tax

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

SCIENNES AFTER SCHOOL CARE SCHEME SCIO
NOTES TO THE ACCOUNTS
For the year ended 31 August 2024

2	Donations and legacies	Unrestricted 2024 £	Unrestricted 2023 £
	Donations	<u>76</u>	<u>88</u>
3	Income from charitable activities	Unrestricted 2024 £	Unrestricted 2023 £
	Fee income	278,891	254,981
	Other income	<u>-</u>	<u>501</u>
		<u>278,891</u>	<u>255,482</u>
4	Investment income	Unrestricted 2024 £	Unrestricted 2023 £
	Interest receivable	<u>458</u>	<u>437</u>
5	Charitable activities	Unrestricted 2024 £	Unrestricted 2023 £
	Staff costs (see note 10)	239,976	252,865
	Direct activity costs (see note 6)	12,172	9,195
	Support costs (see note 7)	30,039	20,122
	Governance costs (see note 8)	<u>3,360</u>	<u>3,168</u>
		<u>285,547</u>	<u>285,350</u>
6	Direct activity costs	Unrestricted 2024 £	Unrestricted 2023 £
	Food	5,223	2,824
	Activity sessions	2,113	2,704
	Excursions	<u>4,836</u>	<u>3,667</u>
		<u>12,172</u>	<u>9,195</u>

SCIENNES AFTER SCHOOL CARE SCHEME SCIO
NOTES TO THE ACCOUNTS
For the year ended 31 August 2024

7 Support costs	Unrestricted 2024 £	Unrestricted 2023 £
Payroll fees	4,512	2,747
Recruitment and training costs	2,560	3,896
Insurance	1,377	1,660
Printing, postage and stationery	4,792	1,234
Repairs and renewals	12	117
Telephone	782	399
Computer costs	8,798	3,370
Cleaning	105	161
Travelling expenses	60	11
Bank charges	1,061	693
Bad debts	-	10
Subscriptions	613	487
Sundry expenses	3,102	1,652
Storage costs	-	2,546
Depreciation	2,265	1,139
	<u>30,039</u>	<u>20,122</u>

8 Governance costs	Unrestricted 2024 £	Unrestricted 2023 £
Accountancy and Independent Examination fees	<u>3,360</u>	<u>3,168</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or any reimbursement of expenses during the year.

10 Staff costs	Unrestricted 2024 £	Unrestricted 2023 £
Wages and salaries	233,500	236,758
Employer NI	3,262	12,928
Employer pension	3,214	3,179
	<u>239,976</u>	<u>252,865</u>

There were no employees whose annual remuneration was £60,000 or more

SCIENNES AFTER SCHOOL CARE SCHEME SCIO
NOTES TO THE ACCOUNTS
For the year ended 31 August 2024

10 Staff costs (continued)

Number of employees:

The average monthly number of employees during the year was:

	2024	2023
Employees	<u>23</u>	<u>25</u>

11 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 September 2023	5,122
Additions	3,378
Disposals	<u>-</u>
At 31 August 2024	<u>8,500</u>
Depreciation	
At 1 September 2023	3,618
Depreciation	2,265
Disposals	<u>-</u>
At 31 August 2024	<u>5,883</u>
Net book value	
At 31 August 2024	<u><u>2,617</u></u>
At 31 August 2023	<u><u>1,504</u></u>

12 Debtors

	2024 £	2023 £
Trade debtors	252,470	1,481
Accrued fee income	13,110	11,500
Other debtors	<u>1,823</u>	<u>1,823</u>
	<u><u>267,403</u></u>	<u><u>14,804</u></u>

SCIENNES AFTER SCHOOL CARE SCHEME SCIO
NOTES TO THE ACCOUNTS
For the year ended 31 August 2024

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	511
Taxes and social security costs	1,577	3,024
Accruals	4,163	3,726
Deferred income	282,246	23,441
Other creditors	-	787
	<u>287,986</u>	<u>31,489</u>

14 Movement in Funds

2023/24	At 1 Sep 2023 £	Income £	Expenditure £	At 31 Aug 2024 £
Unrestricted funds	<u>93,854</u>	<u>279,425</u>	<u>(285,547)</u>	<u>87,732</u>
2022/23	At 1 Sep 2022 £	Income £	Expenditure £	At 31 Aug 2023 £
Unrestricted funds	<u>123,197</u>	<u>256,007</u>	<u>(285,350)</u>	<u>93,854</u>

15 Related party transactions

There were no related party transactions during the year (2023: None).