



RIVER KIDS SCIO

TREASURER'S REPORT AND ACCOUNTS

12 Months to 31 March 2025

**RIVER KIDS SCIO
TREASURER'S REPORT AND ACCOUNTS
12 Months to 31 March 2025
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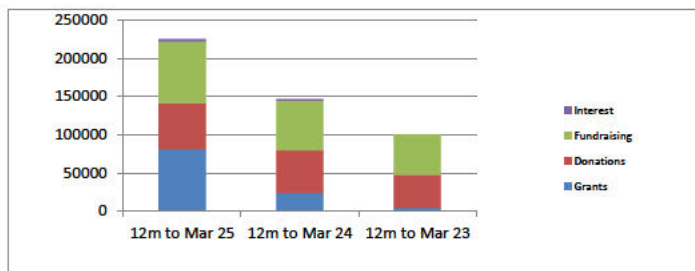
**RIVER KIDS SCIO
TREASURER'S REPORT AND ACCOUNTS
12 Months to 31 March 2025
HIGHLIGHTS REPORT**

1 Basis of preparation

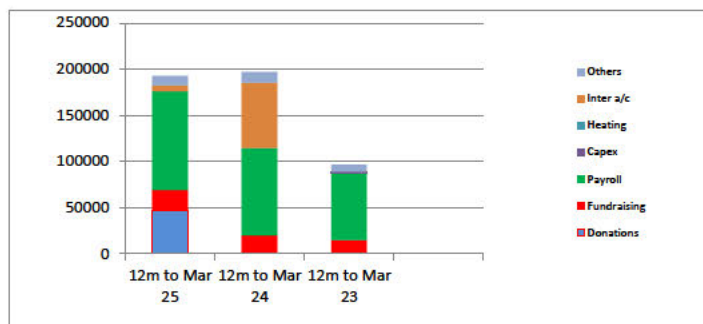
The accounts for the period ended 31 Mar 2025 are prepared on a receipts and payments basis in line with OSCAR guidelines and will therefore not account for any debtors or creditors due to/by the SCIO as at that date.

2 River Kids SCIO - Summary receipts and payments unrestricted funds

Receipts for 12m to Mar 25 compared to prior 2 years



Payments for 12m to Mar 25 compared to prior 2 years



3 Summary of funds as at 31 March 2025

		31/03/2025 £	31/03/2024 £
Unrestricted	River Kids (COOP)	£31,137	£38,364
	River Kids (Virgin)	£95,259	£66,980
Restricted	Toy appeal	£500	£0
	Property account	£99	£99
	Salary Grant	£25,867	£8,474
		<u>£152,863</u>	<u>£113,917</u>

River Kids SCIO
Receipts and payment summary
Period ended 31 Mar 2025
Unrestricted Funds

	12m to 31/03/2024 £	12m to 31/03/2024 £	Change %
Grants	23,264	1,070	2074%
Donations	60,070	55,411	8%
Fundraising	80,296	65,780	22%
Bank interest received	0	0	#DIV/0!
Total receipts	163,630	122,261	
Less:			
Inter account transfers	6,689	48,154	-86%
Donations	47,043	437	10665%
Fundraising costs	22,346	19,408	15%
Charity running costs:			
Administration	1,069	1,033	3%
Legal and professional fees	1,405	1,553	-10%
Payroll costs	106,697	94,916	12%
Repairs and maintenance	2,325	1,051	121%
Capital expenditure	0	0	#DIV/0!
Heat and light	1,480	0	#DIV/0!
Insurance	1,306	1,460	-11%
Water rates	0	0	#DIV/0!
General expenses	2,548	6,455	-61%
Total expenditure	192,906	174,467	
Movement in funds	(29276)	(52206)	
Opening bank	38,364	90,570	
Closing bank (Coop Main a/c)	9,088	38,364	
Closing bank (COOP Savings a/c)	12,050	0	
Closing bank (Property unrestricted)	10,000	0	
Closing bank (Virgin Investments)	95,259	66,980	
SCIO Overall Closing Balance	126,397	105,344	

River Kids SCIO (investment accounts at Virgin)
Receipts and payment summary
Period ended 31 Mar 2025
Unrestricted Funds

	12m to 31/03/2025 £	12m to 31/03/2024 £	Change %
Inter account deposits	25,000	65,000	-62%
Bank interest received	3,279	1,980	66%
Total receipts	28,279	66,980	
Less:			
To working capital	0	0	#DIV/0!
Expenses	0	0	#DIV/0!
Total expenditure	0	0	
Movement in funds	28,279	66,980	
Opening bank	66,980	0	
Closing bank (Coop)	95,259	66,980	



River Kids SCIO (investment accounts at COOP)
Receipts and payment summary
Period ended 31 Mar 2025
Unrestricted Funds

	12m to 31/03/2025 £	12m to 31/03/2024 £	Change %
Inter a/c deposits	11,900	0	#DIV/0!
Bank interest received	150	0	#DIV/0!
Total receipts	12,050	0	
Less:			
To working capital	0	0	#DIV/0!
Expenses	0	0	#DIV/0!
Total expenditure	0	0	
Movement in funds	12,050	0	
Opening bank	0	0	
Closing bank (Coop)	12,050	0	



River Kids SCIO Toy Appeal
Receipts and payment summary
Period ended 31 Mar 2025
Restricted Funds

	12m to 31/03/2025 £	12m to 31/03/2024 £	Change %
Inter a/c deposits	500	1,178	-58%
Fundraising	0	1,215	-100%
Bank interest received	0	0	#DIV/0!
Total receipts	500	2,393	
Less:			
Toy Appeal expenses	0	2,393	-100%
Charity running costs:			
Administration	0	0	#DIV/0!
Travel expenses	0	0	#DIV/0!
Bank Charges	0	0	#DIV/0!
General expenses	0	0	#DIV/0!
Total expenditure	0	2,393	
Movement in funds	500	0	
Opening bank	0	0	
Closing bank	500	0	



River Kids SCIO Property Account
Receipts and payment summary
Period ended 31 Mar 2025
Unrestricted Funds

	12m to 31/03/2025 £	12m to 31/03/2024 £	Change %
Donations	0	0	#DIV/0!
Fundraising	0	0	#DIV/0!
Bank interest received	0	0	#DIV/0!
Inter account - create reserve	10,000		
Total receipts	10,000	0	
Less:			
Charity running costs:			
Administration	0	0	#DIV/0!
Travel and expenses	0	0	#DIV/0!
Repairs	0	0	#DIV/0!
Professional fees	0	0	#DIV/0!
Capital expenditure	0	0	#DIV/0!
Insurance	0	0	#DIV/0!
General expenses	0	0	#DIV/0!
Total expenditure	0	0	
Movement in funds	10,000	0	
Opening bank	0	0	
Closing bank	10,000	0	



River Kids SCIO Property Account
Receipts and payment summary
Period ended 31 Mar 2025
Restricted Funds

	12m to 31/03/2025 £	12m to 31/03/2024 £	Change %
Donations	0	19	-100%
Fundraising	0	0	#DIV/0!
Bank interest received	0	0	#DIV/0!
Total receipts	0	19	
Less:			
Charity running costs:			
Administration	0	0	#DIV/0!
Travel and expenses	0	0	#DIV/0!
Repairs	0	0	#DIV/0!
Professional fees	0	0	#DIV/0!
Capital expenditure	0	0	#DIV/0!
Insurance	0	0	#DIV/0!
General expenses	0	0	#DIV/0!
Total expenditure	0	0	
Movement in funds	0	19	
Opening bank	99	80	
Closing bank	99	99	



River Kids SCIO (Grant received to part meet salaries)
Receipts and payment summary
Period ended 31 Mar 2025
Restricted Funds

	12m to 31/03/2025 £	12m to 31/03/2024 £	Change %
Grants	57,919	22,919	153%
Bank interest received	185	8	2215%
Total receipts	58,104	22,927	
Less:			
To meet salaries	40,711	14,453	182%
Expenses	0	0	#DIV/0!
Total expenditure	40,711	14,453	
Movement in funds	17,393	8,474	
Opening bank	8,474	0	
Closing bank (Coop)	25,867	8,474	



River Kids SCIO investment accounts held for 12m period ended March 2025				Reg 27/07/20													
	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Totals				
Cash held (beginning of month)	0.00	0.00	15000.00	20000.00	15000.00	35000.00	27500.00	27649.59	27649.59	27649.59	42649.59	23049.59					
Receipts																	
Deposit opened from Coop Bank SCIO funds		15,000.00	5,000.00	-5,000.00	20,000.00	17,500.00				15,000.00	-9,600.00	-11,000.00	46,900.00				
To Virgin 95 Day Notice Account						-25,000.00							-25,000.00				
Property Reserves											-10,000.00		-10,000.00				
Total receipts	0.00	15,000.00	5,000.00	-5,000.00	20,000.00	-7,500.00	0.00	0.00	0.00	15,000.00	-19,600.00	-11,000.00	11,900.00				
Total Interest							149.59						149.59				
Total	0.00	15,000.00	5,000.00	-5,000.00	20,000.00	-7,500.00	149.59	0.00	0.00	15,000.00	-19,600.00	-11,000.00	12,049.59				
Payments																	
	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25		Toys & gift Expenses	Admin	General	
													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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cashflow Surplus/Deficit (-)																	
	0.00	15,000.00	5,000.00	(5,000.00)	20,000.00	(7,500.00)	149.59	0.00	0.00	15,000.00	(19,600.00)	(11,000.00)	12,049.59				
Opening Cash Balance	0.00	0.00	15,000.00	20,000.00	15,000.00	35,000.00	27,500.00	27,649.59	27,649.59	27,649.59	42,649.59	23,049.59	0.00				
Closing Cash Balance	0.00	15,000.00	20,000.00	15,000.00	35,000.00	27,500.00	27,649.59	27,649.59	27,649.59	42,649.59	23,049.59	12,049.59	12,049.59				

River Kids SCIO Investment accounts held for 12m period ended March 2025

	Apr-24	May-24	Jun-24	Reg 27/07/20 Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Totals				
Cash held (beginning of month)	66980.36	67064.10	67150.92	67235.22	67322.62	67405.01	92500.24	92662.65	92812.26	92964.77	93117.73	93248.52					
Receipts																	
Term deposit opened from Coop Bank SCIO funds														0.00			
95 day notice account opened from Coop Bank SCIO funds							25,000.00							25,000.00			
Total receipts														25,000.00			
Interest (term deposit - annual)													1,867.87	1,867.87			
Interest (95 day notice- monthly)	83.74	86.82	84.30	87.40	82.39	95.23	162.41	149.61	152.51	152.96	130.79		142.82	1,410.98			
Total Interest														3,278.85			
Total receipts	83.74	86.82	84.30	87.40	82.39	25,095.23	162.41	149.61	152.51	152.96	130.79	2,010.69		28,278.85			
Payments	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25					
														0.00			
Total payments	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
Cashflow Surplus/Deficit (-)	83.74	86.82	84.30	87.40	82.39	25,095.23	162.41	149.61	152.51	152.96	130.79	2,010.69		28,278.85			
Opening Cash Balance	66,980.36	67,064.10	67,150.92	67,235.22	67,322.62	67,405.01	92,500.24	92,662.65	92,812.26	92,964.77	93,117.73	93,248.52		66,980.36			
Closing Cash Balance	67,064.10	67,150.92	67,235.22	67,322.62	67,405.01	92,500.24	92,662.65	92,812.26	92,964.77	93,117.73	93,248.52	95,259.21		95,259.21			

River Kids SCIO Toy Appeal Flow of Cash for 12m period ended March 2025													Totals
	Apr-24	May-24	Jun-24	Reg 27/07/20 Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	
Cash held (beginning of month)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	
Receipts													
Inter account transfer											500.00		
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
Escape Recruitment													0.00
Naomi Living													
Claire Furnaghan													
Conveyancing Practice													
Donations and grants total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
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
Paypal													
	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	0.00	0.00	0.00	0.00	500.00	0.00	500.00
Payments	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	
To SCIO account to partly cover toy expenses													0.00
													0.00
													0.00
													0.00
													0.00
													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	0.00	0.00	0.00	0.00
Cashflow Surplus/Deficit (-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00
Opening Cash Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
Closing Cash Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500.00

River Kids SCIO Property account Flow of Cash for 12m period ended March 2025

River Kids SCIO Property account Flow of Cash for 12m period ended March 2025													Reg 27/07/20				
	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Totals				
Cash held (beginning of month)	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32					
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 Marion MacDonald Alexandra														0.00			
Donations	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	0.00	0.00	0.00	0.00	0.00	0.00		0.00			
Payments																	
Int a/c transfer	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25 99.32	Mar-25 -99.32		0.00	Toys & gift Expenses	Admin	General
														0.00			
														0.00			
														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	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Cashflow Surplus/Deficit (-)	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			
Opening Cash Balance	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32		99.32			
Closing Cash Balance	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32	99.32		99.32			

River Kids SCIO Property account Flow of Cash for 12m period ended March 2025													Reg 27/07/20				
	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Totals				
Cash held (beginning of month)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10000.00					
Receipts																	
Transfer to create reserves											10,000.00		10,000.00				
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			
Donations	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	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00				
Payments																	
Payments	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25			Toys & gift Expenses	Admin	General
															0.00		
															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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashflow Surplus/Deficit (-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00				
Opening Cash Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00				
Closing Cash Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00				

River Kids SCIO Grant funding for Salaries (restricted funds) account Flow of Cash for 12m period ended March 2025

	Reg 27/07/20												Totals
	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	
Cash held (beginning of month)	8474.20	6681.96	0.00	2862.12	952.20	15000.00	34759.08	50000.03	45173.43	40346.83	35520.23	30693.63	
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
Donations and grants													0.00
Grant BoS (transferred from SCIO current account)						22919.00							
Robertson Trust Grant (transferred from SCIO current account)					15,000.00								
National Lottery Grant (transferred from SCIO current account)							20,000.00						
Fundraising	0.00	0.00	0.00	0.00	15,000.00	22,919.00	20,000.00	0.00	0.00	0.00	0.00	0.00	57,919.00
	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
Bank Interest	117.68						67.55						185.23
Total receipts	117.68	0.00	0.00	0.00	15,000.00	22,919.00	20,067.55	0.00	0.00	0.00	0.00	0.00	58,104.23
Payments													
	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	
Transfers to cover monthly salaries	1,909.92	1,909.92	1,909.92	1,909.92	952.20	3,159.92	4,826.60	4,826.60	4,826.60	4,826.60	4,826.60	4,826.60	40,711.40
													0.00
													0.00
													0.00
Total payments	1,909.92	1,909.92	1,909.92	1,909.92	952.20	3,159.92	4,826.60	4,826.60	4,826.60	4,826.60	4,826.60	4,826.60	40,711.40
Cashflow Surplus/Deficit (-)													
	(1,792.24)	(1,909.92)	(1,909.92)	(1,909.92)	14,047.80	19,759.08	15,240.95	(4,826.60)	(4,826.60)	(4,826.60)	(4,826.60)	(4,826.60)	17,392.83
Opening Cash Balance	8,474.20	6,681.96	4,772.04	2,862.12	952.20	15,000.00	34,759.08	50,000.03	45,173.43	40,346.83	35,520.23	30,693.63	8,474.20
Closing Cash Balance	6,681.96	4,772.04	2,862.12	952.20	15,000.00	34,759.08	50,000.03	45,173.43	40,346.83	35,520.23	30,693.63	25,867.03	25,867.03

Toys & gift Expenses Admin General

0.00 0.00 0.00 0.00

River Kids SCIO

Bank reconciliation

31/03/2025

£

Balance per receipts and payments summary

152863.36

Balance per bank statement

152863.36

Add: outstanding lodgements

0.00

152,863.36

0.00

Notes to accounts

- 1) Grants received into the main account but for restricted funds are netted off when transferred
- 2) Inter a/c transfers is the overall net position of transfers between the main SCIO account and
- 3) The accounts are £3k understated due to an overpayment of £3k to Riverside Primary. This

red, and shown as Grants received in that Restricted Fund summary
and other accounts, with the exception of 1)
overpayment has been refunded in the next financial statement.

RIVER KIDS SCIO
TREASURER'S REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2025

Notes

1 Payments to Trustees or Close Family

Date	Trustee	Amount	Comments
Apr-24		£71.94	Reimburse IT Licences
Apr-24		£79.99	Reimburse IT Licences
Apr-24		£252.00	Reimburse WTLA toy purchases
Jun-24		£78.56	Reimburse IT Expense
Jul-24		£340	Reimburse staff entertainment costs
Jan-25		£169.00	Reimburse hall hire costs and food - AGM

2 Donations (above £250)

Donor	Amount	Goods or cash
OONI Ltd	£20,000	Cash
Thales Uk Ltd	£1,885	Cash
Deer Park Golf Club	£9,074	Cash
Kiltwalk	£5,000.00	Cash
Bankton Mains Ladies Bowling	£582	Cash
Olimet Ltd	£250	Cash
	£1,820	Cash
PreLoved Gyle	£377	Cash
West Rigg	£539	Cash
Gordon Bow Ltd	£1,000	Cash
EWOS Ltd	£500.00	Cash
Link Group Ltd	£300	Cash
Energy Asset Ltd	£405	Cash
Heron Brothers Ltd	£2,500	Cash
	£1,000	Cash
Linlithgow & Avonbridge Church	£4,200	Cash

RIVER KIDS SCIO

SC050325



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	APRIL	2024		31	MARCH	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 £
A1 Receipts						
Donations	60,070				60,070	56,589
Legacies					-	-
Grants	23,264	57,919			81,183	23,989
Receipts from fundraising activities	80,296				80,296	67,013
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Interest	3,429	185			3,614	1,988
A1 Sub total	167,059	58,104	-	-	225,163	149,579
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	167,059	58,104	-	-	225,163	149,579
A3 Payments						
Expenses for fundraising activities	22,346				22,346	21,801
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,032	40,711			50,743	14,453
Grants and donations	47,043				47,043	437
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts					-	-
Legal costs	-				-	1,453
Other	113,385				113,385	88,069
Inter a/c transfers (from main a/c)	- 46,900	- 500			- 47,400	
A3 Sub total	146,006	40,211	-	-	186,217	126,313
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	146,006	40,211	-	-	186,217	126,313
Net receipts / (payments)	21,053	17,893	-	-	38,946	23,266
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	21,053	17,893	-	-	38,946	23,266

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	105,344	8,573			113,917	90,650
	Surplus / (deficit) shown on receipts and payments account	21,053	17,893			38,946	23,266
						-	-
						-	-
	Cash and bank balances at end of year	126,397	26,466	-	-	152,863	113,916
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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

Section C Notes to the Accounts

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

- 1) Allow children to participate in extra curricular activities/ specialised equipment i.e. dance classes, football etc and for individuals to participate in school trips
 2) Grants made to schools to support activities i.e. breakfast clubs, summer camps, sensory rooms etc

** Under category 2 a duplicate payment of £3000 was paid on 27th February to a school and although this was refunded in full, the refund was not received until early April-25 so falls into the next financial year. The Grant figure to schools below reflects what was paid out in this financial year.

C2 Grants

Type of activity or project supported			Individual / institution	Number of grants made	£
1	see above		Individuals	19	4,357.00
2	see above		Schools	26	42,685.00
					47,042

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)	X
--	---

Authority under which paid

C3b Trustee remuneration - details

	X

C4a Trustee expenses

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

C4b Trustee expenses - details

			Number of trustees	£
	Reimburse IT Licences		1	79.99
	Reimbursement for WLTA toy purchases		1	252.00
	Reimburse IT Licences		1	£71.94
	Reimburse IT Expenses		1	£78.56
	Reimbursement for staff entertainment		1	340.00
	Reimbursement for AGM expenses		1	169.00
			1	
			1	
			1	

C5 Transactions with trustees and connected persons

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

C6 Other information

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RIVER KIDS SCIO

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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	19,296				19,296	25,161
OONI Ltd	20,000				20,000	20,000
Property Crowdfunding Donations					-	19
Wood Foundation YPI					-	5,250
Smyths Toys					-	5,000
Deer Park Golf Club	9,074				9,074	
Kiltwalk	5,000				5,000	
Linlithgow & Avonbridge Church	4,200				4,200	
Heron Brothers Ltd	2,500				2,500	
Total	60,070	-	-	-	60,070	55,430

reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
West Lothian Council	4,914	-	4,914	
Robertson Trust		15,000	15,000	
National Lottery		20,000	20,000	
Bauer Radio	2,750	-	2,750	
Hugh Fraser Trust	3,000	-	3,000	
Barratt Homes Ltd	3,000	-	3,000	
Charities Trust	1,000	-	1,000	
Hedley Foundation	2,000		2,000	
Foundation Scotland	6,100		6,100	
BoS Foundation		22,919	22,919	22,989
Cooperative Bank			-	1,000
Total	22,764	57,919	80,683	23,989

reference

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 £
Trading	80,296				80,296	66,994
					-	
					-	
					-	
					-	
					-	
Total	80,296	-	-	-	80,296	66,994

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 £
See R&P Accounts tab	10,032	40,711			50,743	14,453
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	10,032	40,711	-	-	50,743	14,453

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
Receipts						
Donations	60,070				60,070	55,411
Legacies					-	-
Grants	23,264				23,264	1,070
Receipts from fundraising activities	80,296				80,296	65,780
Gross trading receipts					-	-
buildings					-	-
Interest	3,429				3,429	1,980
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	167,059	-	-	-	167,059	124,241
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	167,059	-	-	-	167,059	124,241
Payments						
Expenses for fundraising activities	22,346				22,346	19,408
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	10,032				10,032	-
Grants and donations	47,043				47,043	437
Governance costs:					-	-
Audit / independent examination	100				100	-
Preparation of annual accounts					-	100
Legal costs	-				-	1,453
Others	113,385				113,385	88,069
Inter a/c transfers (from main a/c)	- 46,900				- 46,900	-
Sub total	146,006	-	-	-	146,006	109,467
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	146,006	-	-	-	146,006	109,467
Net receipts / (payments)	21,053	-	-	-	21,053	14,774
Transfers to / (from) funds					-	
Surplus / (deficit) for year	21,053	-	-	-	21,053	14,774

Nature and purpose of funds

These funds include a property reserve, 9 month trading reserves, and working capital to ensure the ongoing sustainability of the charity.

RIVER KIDS SCIO

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Additional analysis (3)

6 Breakdown of restricted funds

	WLTA account	Property Fund	BoS Grant for Salaries	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants			57,919		57,919	24,116
Receipts from fundraising activities					-	1,214
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Bank Interest			185		185	8
Rents from land & buildings					-	-
Gross receipts from other charitable activities	500				500	-
<i>Sub total</i>	500	-	58,104	-	58,604	25,338
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	500	-	58,104	-	58,604	25,338
					cross ref error	
Payments						
Expenses for fundraising activities					-	2,393
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities			40,711		40,711	14,453
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<i>Sub total</i>	-	-	40,711	-	40,711	16,846
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
<i>Sub total</i>	-	-	-	-	-	-
<i>Total payments</i>	-	-	40,711	-	40,711	16,846
					cross ref error	
<i>Net receipts / (payments)</i>	500	-	17,393	-	17,893	8,492
Transfers to / (from) funds						
					-	
<i>Surplus / (deficit) for year</i>	500	-	17,393	-	17,893	8,492

Nature and purpose of funds

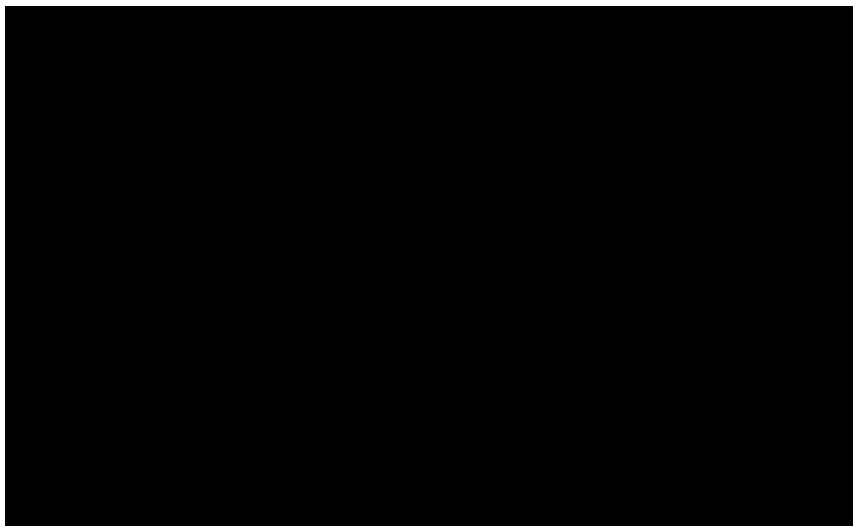
WLTA is to fund the West Lothian Toy Appeal providing toys and gifts to over 3000 children each year.

Property Fund has been established to allow Crowdfunding for the Charity to purchase a premises in due course.

BoS Foundation/ National Lottery and Robertson Trust provided grants to part meet salaries for new employees. This was to cover a 12 month period and transferred back to main account monthly to help meet salaries.

River Kids SCIO
Trustees' Annual Report and Accounts for y/e 31st March 2025
River Kids SCIO is a registered Scottish Charity
Scottish Charity Number SC050325

Current Trustees at 31/03/25

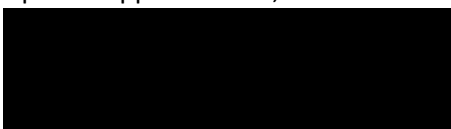


Recruitment and appointment of trustees

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.

In line with the current Constitution, one third of the Trustees are required to seek reappointment and this take place annually at the Annual General Meeting. Chair, Secretary and Treasurer appointments are made and confirmed at Board meetings and are confirmed annually.

Specific appointments, as at 31 March 2024, are as follows:



Governing Document

The Charity is a SCIO and is governed by a Constitution which sets out the purposes and administration arrangements.

Charitable purpose

The current charitable purposes are:

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.

This past year has been one of real progress, and renewed purpose for River Kids. As a charity devoted to improving the lives of children, and their families within West Lothian, we have continued to see an increase in demand for our services. I am extremely proud of our small team of employees, the impact volunteers have on our charity and the supporters who have helped us raise to every challenge with compassion and commitment.

A Year of Impact - Activities and Achievements

West Lothian Toy Appeal: As has been a trend over the last several years, the demand for the Toy Appeal remains, with 3,085 referrals in total being fulfilled (a slight decrease of 5% on the previous year). The Charity continues to receive a great deal of support for the appeal, whether this is via volunteering, donation of toys, monetary donations or acting as a collection point. Without this support we would not be able to continue to assist so many children and their families at this important time of the year. The Charity expects the demand for the Toy Appeal will continue given that the wider economic impacts remain, and there's an increase in the number of families in poverty throughout Scotland.

Referrals: Over the past 12 months, River Kids has continued to support families in need via our referral program. Through this scheme, we provide clothes, toys and household essentials, noting our key achievements over the last 12 months as:

- We have distributed 1,003 items via 546 referrals; with an estimated value of £34,610;
- Provided these services to over 200 Social Workers, Health Visitors, Charity workers & Pupil Support Workers;
- Increased the number of schools we previously engaged with from 42 to 55, an increase of 24%;
- Provided these services to 16 other charities in West Lothian; and
- Provided 456 packs of clothing and 140 beds, cots and cribs.

Children's Grants: At our previous Strategy Day, the Board agreed to increase the number of small grants that we would distribute to have a greater impact on the lives of children. Throughout the last 12 months, we have granted £4,996 to 26 children. The range of grants is widespread, but is uniquely individual, however, a number of highlights include:

- Providing £300 to fund football lessons for a year for an 8-year-old boy whose sole-parent was unable to meet the monthly costs despite the child being desperate to play with his peers;
- Provided similar funds to cover dance classes, swimming sessions, Rainbows & Beavers fees for individuals identified by Social Work; and
- Using these funds to allow equity of opportunity and engagement with positive adult role models whilst removing stigma and anxiety for parents/carers desperate to give their children the opportunities they wish for.

Schools Grants: During the year, the Board agreed to use a significant amount of its reserves to support local schools. We invited schools to apply for grants up to £3,000 per project, and in total we provided £47,555 to 22 schools within West Lothian. Each applicant was reviewed and the applications with the greater impact were prioritised for this year. The range of grants was widespread, but in total we had a positive impact on 1,816 children, a number of highlights include:

- Funding of Snack & Chat club in a school with 60% of pupils residing in SIMD 1. The club promotes healthy eating and engagement on a daily basis;
- £7,015 to fund/part fund multiple school camp trips for individuals identified as in need of support;
- £6,000 to support sensory room set up in 3 schools; and
- Funding of 80 hours of Outdoor Education sessions throughout 6 Schools that have been proven to increase attendance and support attainment.

None of this would be possible without the incredible efforts of our donors, funders, and corporate partners, we are eternally grateful for your trust and continued support.

Issues Encountered during the year

Once again, it is with regret that we report that the Charity encountered some exceptional situations during the year:

- **Staff costs:** Whilst these remain our highest outgoing for this financial year at £106,697, it is pleasing to note that several grant applications have been secured resulting in a total of £58,104 being received to cover costs; we continue to seek opportunities via grants to ensure that most of our funds are used for our charitable purpose. A key priority for the Charity remains establishing avenues for fresh funds coming in to secure the Charity's long-term viability and continuous support to the community.
- **Accounting Issue:** An issue was identified at the end of the accounting period in that an overpayment of £3,000 was made to Riverside Primary School as part of our grant funding. Rather than one payment of £3,000 being made a subsequent payment of £3,000 was also given to the school. As this was identified after the end of the accounting period, we note there is an understatement of £3,000 which will be reflected in the accounts for year-ending 2026 as the overpayment has been returned in the new financial year.

Thanks and Acknowledgement

None of the work we do would be possible without the incredible efforts of our **volunteers**, who give their time and energy so generously. To our **staff**, whose dedication often goes unseen but never unappreciated, I pass on my heartfelt thanks.

And finally, to our fellow **Trustees**, who's wisdom, professionalism, and shared belief in River Kids' purpose continues to allow us to move forward and deliver our goals.

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 31 March 2024:

- [REDACTED] has received a total of £252 in expenses, being re-imbursement for toys he bought for the Toy Appeal.
- [REDACTED] has received £230 as re-imbursement for IT licences, and costs, and a further £340 covering staff entertainment expenses.
- [REDACTED] has received a total of £169 in expenses, being re-imbursement for the cost of booking a venue, and food for the AGM.


Reserves

The Charity held restricted funds of £99 for Property Funding, £500 for WLTA, and £25,867 grant funding for salaries.

Unrestricted funds of £126,397 were held between trading and investment accounts as at 31 March 2025. These unrestricted funds included a reserve for property which is being set up so that the charity has funds to take on a lease for premises if our lease with the current landlord was terminated through sale of the property.

Financially, River Kids remains in a stable position thanks to prudent management and the continued generosity of our supporters. We continue to ensure that every pound donated delivers the maximum possible impact.

Approved by the trustees and signed on their behalf.


Treasurer/ Trustee
2025

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Charity name RIVER KIDS SCIO						
Registered charity number		SC050325						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		01	APRIL	2024		31	MARCH	2025
Set out on pages		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		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:		[Redacted Signature]						Date: 20/10/2025
Name:		[Redacted Name]						
Relevant professional qualification(s) or body (if any):		LEVEL III DIPLOMA IN TAX RETURNS AICB, LEVEL 1 & LEVEL II CERTIFICATES AICB						
Address:		[Redacted Address]						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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

Approved and signed on behalf of River Kids SCIO

Signature

Print Name

Date: 3RD NOVEMBER 2025

Position: TRUSTEE

Date: 5TH NOV 2025

Position: TRUSTEE.

Date: 7TH Nov 2025

Position: TRUSTEE / TREASURER