

Allan's After School Activities Club

Scotland · Charity number SC052368

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-03-01
Register	View on the OSCR register

Contact

Address
29 Spittal Street
Stirling
FK8 1DU

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: The organisation's purposes are: The provision of social and recreational activities for children who attend Allan's Primary School, Stirling, aimed at improving their conditions of life by advancing their social and emotional development, and education through play. AAAC provides high quality childcare for children attending Allan's Primary School who require care during out of school hours in a safe and stimulating environment. The children attending the club have the opportunity to engage in a wide range of child led play activities, both indoors and outside.

Beneficiaries: 'Children or young people'

Objectives: The provision of social and recreational activities for children who attend Allan's Primary School, Stirling, aimed at improving their conditions of life by advancing their social and emotional development, and education through play.

Geography

- **Main operating location:** Stirling
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£20,818	£21,986	-	5
2024-07-31	£29,332	£21,040	-	5

Allan's After School Activities Club

Scotland - Charity number SC052368

Accounts

ALLAN'S AFTER SCHOOL ACTIVITIES CLUB

Annual Report & Financial Statements

For the year ending

31 July 2025



Scottish Charity No SC052368

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 JULY 2025

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 JULY 2025

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 July 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Allan's Afterschool Activities Club		
Charity Number	SC052368		
Principal Address	29 Spittal Street Stirling FK8 1DU		
Current Trustees	Belgin Somerville	Co -Chairperson	Appointed 23 June 2025
	Mirko Morro	Co -Chairperson	Appointed 23 June 2025
	Stuart Griffin	Co -Treasurer	
	Blaise Martay	Co -Treasurer	Appointed 23 June 2025
	Kristina Moodle	Secretary	

Other Trustees who served during the year

Emma Porterfield	Resigned 7 August 2025
Vicky Mason	Resigned 7 August 2025

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

Independent Examiner

Lee Stevenson
22 Adam Grossert Court
Tryst Road
Stenhousemuir
Falkirk
FK5 4QT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and was incorporated on 1st of March 2023. It is governed by its constitution.

Management

The trustees are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to paid members of staff. The charity employs three permanent staff and two sessional who are employed on a zero-hour contract.

The trustees are particularly aware of their responsibilities for Health and Safety, especially for the children. In addition to comprehensive insurance, all our staff and trustees have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

Appointment of Trustees

The board of trustees, which normally meets on a monthly basis, are the charity's trustees. Membership of the board is open to current and past parents and guardians of children in the charity. The board keeps in touch throughout the academic year via a WhatsApp group. The board also keeps in touch with the Manager of the Club via another WhatsApp group to address any day-to-day concerns.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 JULY 2025

Trustees are elected at the Annual General Meeting which is normally held in May. Under the constitution, there must be a minimum of three and not more than seven elected trustees. The trustees may co-opt a further two trustees if they consider it would be in the interests of the charity to do so.

Organisational Structure

The structure of the organisation consists of: -

the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself;

the BOARD - who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

OBJECTS & ACTIVITIES

The organisation's purposes are:

The provision of social and recreational activities for children who attend Allan's Primary School, Stirling, aimed at improving their conditions of life by advancing their social and emotional development, and education through play.

AAAC provides high quality childcare for children attending Allan's Primary School who require care during out of school hours in a safe and stimulating environment. The children attending the club have the opportunity to engage in a wide range of child led play activities, both indoors and outside.

ACHIEVEMENTS & PERFORMANCE

Allans' After School Activities Club (AAAC) has had a very positive, busy, and successful year.

During the academic year, we provided paid after-school care for 36 children and young people, from 26 families. We also worked with Allan's Primary School to provide reduced-cost after-school care for six children from three families who live in more deprived areas. This support helped parents and carers to work or look for work.

AAAC has created positive, long-term roles for two employees. The club also plays an important role in the wider community by providing childcare, which allows families to work or take on longer hours. This, in turn, supports the local community.



The club runs from Monday to Friday at Allans' Primary Hub. It's a warm, welcoming space with safe access to a secure playground. Children can enjoy outdoor play as well as a wide range of indoor activities. The service supports children from P1 to P7 and offers different activities each day to suit their age, stage, and interests wherever possible. Healthy, varied snacks are provided so children feel well fed and ready to go home at the end of the day.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 JULY 2025

This year, we introduced themed menus linked to local and world events, such as Hallowe'en and Christmas. We also started Baking Thursdays, where staff support children to learn basic baking skills and enjoy freshly made cookies and cakes at the club.



This year, we have greatly improved how we keep in touch with parents and carers. Our manager set up a WhatsApp group to share useful information, such as the weekly menu and planned activities.

During this academic year, AAAC's play staff included two young adults under the age of 24. One was a single parent returning to work, and the other was a Special Learning Assistant at Allan's Primary School. Two additional staff members also provided temporary support on a zero-hours basis. The club gave all staff opportunities to build their skills, and the charity used funding to support them with relevant training.

FINANCIAL REVIEW

Receipts during the accounting period were £20,818 (2024: £29,332). Payments for the accounting period were £21,986 (2024: £21,040) The charity had a surplus of £2,124 (2024: £8,292)

We closely monitor our finances with termly budgets in place and termly projections of income from fees and likely expenditure. This allows tracking of any potential surplus or deficits, and allows timely action if required.

Cash in hand and at the bank on 31/07/2025 amounted to £7,124 (2024: £8,292).

Reserves Policy

Allan's After School Activities Club has reserves of £2,124 (2024: £3,292). The trustees believe that four month's running costs are a good level of reserves and £7,000 represents approximately four month's salaries together with potential statutory redundancy payment requirements should the club have to close at any point, plus overheads. The trustees will actively work towards increasing reserves in the next financial year.

FUTURE PLANS

Looking ahead, AAAC is working to strengthen links with the local and wider community. The club has a range of activities and plans in place, including extending our themed menus to reflect local and global cultural events, visits to local places of interest such as the library, and inviting speakers from different parts of the community to talk with the children.

An important area for us to focus on as a charity is supporting families who live in areas with higher levels of deprivation. We aim to do this by offering free or reduced cost places, helping families improve social mobility by making it easier to access work and employment opportunities.

As part of our efforts to engage parents and carers, we plan to involve children and young people in creating a newsletter that highlights their learning and creative work.

Finally, as part of our commitment to supporting the local community, we aim to support young people's meaningful transitions to the labour market.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDING 31 JULY 2025

APPROVAL

This report was approved by the trustees on 28th April 2026 and signed on their behalf by:



Belgin Somerville
Co - Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDING 31 JULY 2025

Independent Examiner's Report to the Trustees of Allan's After School Activities Club

I report on the accounts of the charity for the year ended 31 July 2025, which are set out on pages 8 to 11.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



Lee Stevenson

22 Adam Grossert Court
Tryst Road
Stenhousemuir
Falkirk
FK5 4QT

29th April 2026

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDING 31 JULY 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts		£	£	£	£
Fees		20,600	-	20,600	21,552
Bank Interest		18	-	18	13
Donation		200	-	200	250
Refund		-	-	-	17
Grants		-	-	-	6,500
Loan		-	-	-	1,000
		<u>20,818</u>	<u>-</u>	20,818	29,332
Payments					
Cost of Trading	5	21,106	-	21,106	19,940
Cost of Charitable Activities	6	310	-	310	819
Governance Costs		400	-	400	-
Adjustment*		-	-	-	100
Equipment	7	170	-	170	181
		<u>21,986</u>	<u>-</u>	21,986	21,040
Net movement in funds		(1,168)	-	(1,168)	8,292
Transfers between funds		-	-	-	-
Surplus/(Deficit) for year		<u>(1,168)</u>	<u>-</u>	(1,168)	8,292

The Notes on pages 10 to 11 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 JULY 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation		£	£	£	£
Balance as at 01 August 2024		3,292	5,000	8,292	-
Surplus/(Deficit) for year		(1,168)	-	(1,168)	8,292
Balance as at 31 July 2025		<u>2,124</u>	<u>5,000</u>	<u>7,124</u>	<u>8,292</u>

Bank & Cash Balances

Cash at Bank				7,085	8,278
Cash in Hand				39	14
				<u>7,124</u>	<u>8,292</u>

Other Assets

Fridge (est)				80	100
Printer				90	-
Microwave				59	-

Liabilities

Prep & IE of Accounts				400	400
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Allan's After School Activities Club has no Contingent Liabilities

The Notes on pages 10 to 11 form an integral part of these accounts.

These accounts were approved by the trustees on 28th April 2026 and signed on their behalf by:



Belgin Somerville
Co-Chair



Blaise Martay
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 JULY 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) Endowment funds (permanent) are those where the capital cannot be spent but the income arising from the funds will be either restricted or unrestricted, depending on the terms of the endowment.
- (e) Endowment funds (expendable) are endowment funds where the trustees have the power to convert the capital into income, but are not required to do so.
- (f) The purposes of the funds are shown in Note 9.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the accounting period.
- (b) No expenses were reimbursed to the trustees during the accounting year (2024: NIL).
- (c) No travelling expenses were reimbursed to trustees during the accounting year (2024: NIL).
- (d) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

5. Cost of Trading

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2025	2024
	£	£	£	£
Salaries	16,648	-	16,648	15,053
Toys	145	-	145	1,171
Snacks	2,877	-	2,877	1,896
Consumables	246	-	246	290
Insurance	473	-	473	263
Professional Fees	470	-	470	137
Training	247	-	247	130
Loan Repayment	-	-	-	1,000
	21,106	-	21,106	19,940

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 JULY 2025

6. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Admin	-	-	-	95
IT Support	250	-	250	445
Sundries	-	-	-	214
Bank Fees	60	-	60	65
	310	-	310	819

7. Equipment

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Printer	90	-	90	-
Kettle	21	-	21	-
Microwave	59	-	59	-
Fridge	-	-	-	149
Speaker	-	-	-	32
	170	-	170	181

8. Movements in Funds

	As at 01/08/2025	Receipts	Payments	As at 31/07/2025
	£	£	£	£
<u>Unrestricted Funds</u>				
General Fund	3,292	20,818	(21,986)	2,124
<u>Restricted Funds</u>				
SC Employability Grant	5,000	-	-	5,000
Total Funds	8,292	20,818	(21,986)	7,124

9. Purpose of Funds

General Fund

An unrestricted fund that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

SC Employability Grant

Restricted fund to help pay for additional sessional staff, training and running costs. This will allow us to offer flexible, ad hoc childcare for parents and carers when they need it, as well as provide funded places for more vulnerable children within the school community.

Allan's After School Activities Club

Scotland - Charity number SC052368

Accounts

ALLAN'S AFTER SCHOOL ACTIVITIES CLUB

Annual Report & Financial Statements

For the period ending

31 July 2024



Scottish Charity No SC052368

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD ENDING 31 JULY 2024

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TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDING 31 JULY 2024

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

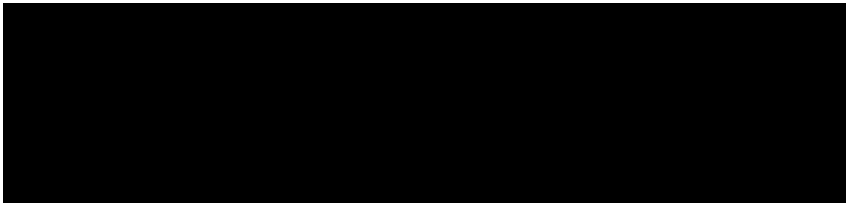
Charity Name Allan's Afterschool Activities Club

Charity Number SC052368

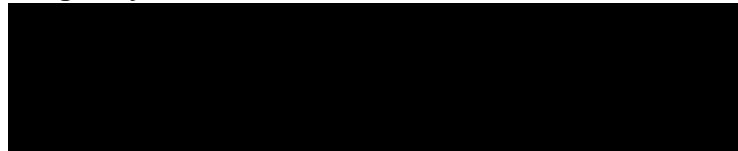
Principal Address



Current Trustees



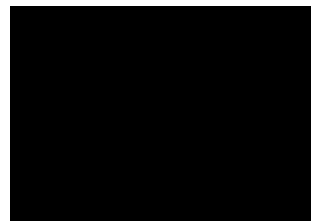
Other Trustees who served during the year



Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

Independent Examiner



STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and was incorporated on 1st of March 2023. It is governed by its constitution.

Management

The trustees are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to paid members of staff. The charity employs three permanent staff and two sessional who are employed on a zero-hour contract.

The trustees are particularly aware of their responsibilities for Health and Safety, especially for the children. In addition to comprehensive insurance, all our staff have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

Appointment of Trustees

The board of trustees, which normally meets on a monthly basis, are the charity's trustees. Membership of the board is open to current and past parents and guardians of children in the charity.

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDING 31 JULY 2024

Trustees are elected at the Annual General Meeting which is normally held in May. Under the constitution, there must be a minimum of three and not more than seven elected trustees. The trustees may co-opt a further two trustees if they consider it would be in the interests of the charity to do so.

Organisational Structure

The structure of the organisation consists of: -

the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself;

the BOARD - who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

OBJECTS & ACTIVITIES

The organisation's purposes are:

The provision of social and recreational activities for children who attend Allan's Primary School, Stirling, aimed at improving their conditions of life by advancing their social and emotional development, and education through play.

AAAC provides high quality childcare for children attending Allan's Primary School who require care during out of school hours in a safe and stimulating environment. The children attending the club have the opportunity to engage in a wide range of child led play activities, both indoors and outside.

ACHIEVEMENTS & PERFORMANCE

Allans' After School Activities Club (AAAC) has had a very positive, busy, and successful year.

In the 23/24 academic year we provided an after-school service for 33 children and young people, from 25 families. AAAC has provided positive sustainable destinations for two employees and the club's existence contributes to our wider community by providing child care which enables families to access work, or work extended hours, which in turn helps to support the local community.



The club runs Monday to Friday from Allans' Primary Hub, a cosy space with direct access onto a secure playground with a range of outdoor activities to complement the plethora of indoor activities on offer. Each day the service, which is utilised by children ranging from P1 - P6, provides varied learning and play based opportunities which are differentiated to interest, age and stage wherever possible. Snacks are varied and nutritious and ensure that our young people are feeling nourished before they go home.

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDING 31 JULY 2024

AAAC's play staff in this academic year were both young adults, one of whom was in their last year of a degree in Educational Psychology, and the other a young person with additional support needs who, due to the nature of these needs, had to look at an alternative pathway for a positive sustainable destination. For both members of staff the club provided an opportunity for them to develop their skills and AAAC were able to use funding to provide them with relevant training.

FINANCIAL REVIEW

Receipts during the accounting period were £29,332. Payment for the accounting period were £21,040 The charity had a surplus of £8,292

We closely monitor our finances with termly budgets in place and termly projections of income from fees and likely expenditure. This allows tracking of any potential surplus or deficits and allows timely action if required.

Cash in hand and at the bank on 31/07/2024 amounted to £8,292.

Donated Facilities & Services

We wish to thank Allan's Primary School for their kind donation of premises and utility costs for the charity.

Reserves Policy

Allan's After School Activities Club has reserves of £3,292. The trustees believe that four month's running costs are a good level of reserves and £7,000 represents approximately four month's salaries together with potential statutory redundancy payment requirements should the club have to close at any point, plus overheads. The trustees will actively work towards increasing reserves in the next financial year.

FUTURE PLANS

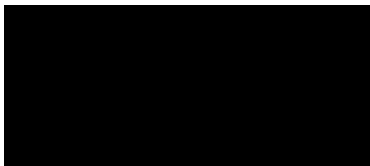
Going forward AAAC is developing our connection with the local and wider community. The club has a number of activities and initiatives planned, including thematic menus which coincide with local and global cultural events, activities to local places of interest and inviting speakers from different areas of our community to come and speak with us.

A significant area for us to look at as a charity is our provision to support families on the lower levels of the Scottish Index of Multiple Deprivation by providing free or reduced rates to allow these families to develop social mobility by accessing routes to employment. This would also allow us to support families in need of last-minute care in extenuating circumstances.

Another identified area of improvement is the need for greater home engagement from parents and carers. In the first instance our manager has set up a WhatsApp group as the means to communicate things such as our menu for the week, activities planned, etc. Further down the line, we hope to involve the children and young people in creating a newsletter showcasing their creations and learning.

APPROVAL

This report was approved by the trustees on 4th April 2025 and signed on their behalf by:



Chairperson

INDEPENDENT EXAMINER'S REPORT

FOR THE PERIOD ENDING 31 JULY 2024

Independent Examiner's Report to the Trustees of Allan's After School Activities Club

I report on the accounts of the charity for the year ended 31 July 2024, which are set out on pages 7 to 10.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 Regulations. 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



7th April 2025

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE PERIOD ENDING 31 JULY 2024

		Unrestricted	Restricted	Total
	Note	Funds	Funds	2024
Receipts		£	£	£
Fees		21,552	-	21,552
Bank Interest		13	-	13
Refund		17	-	17
Donation		250	-	250
Grants		-	6,500	6,500
Loan		1,000	-	1,000
		<u>22,832</u>	<u>6,500</u>	29,332
Payments				
Cost of Trading	5	18,713	1,227	19,940
Cost of Charitable Activities	6	724	95	819
Adjustment*		100	-	100
Equipment	7	-	181	181
		<u>19,537</u>	<u>1,503</u>	21,040
Net movement in funds		3,295	4,997	8,292
Transfers between funds		(3)	3	
Surplus/(Deficit) for year		<u>3,292</u>	<u>5,000</u>	8,292

* £100 stolen from staff member on way to bank (police report available)

The Notes on pages 9 to 10 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 JULY 2024


	Note	Unrestricted Funds	Restricted Funds	Total 2024
Funds Reconciliation		£	£	£
Balance as at 01 August 2023		-	-	-
Surplus/(Deficit) for year		3,292	5,000	8,292
Balance as at 31 July 2024		<u>3,292</u>	<u>5,000</u>	<u>8,292</u>
Bank & Cash Balances				
Cash at Bank				8,278
Cash in Hand				<u>14</u>
				<u>8,292</u>
Other Assets				
Fridge				149
Speaker				32
Liabilities				
Prep & IE of Accounts				400

Allan's After School Activities Club has no Contingent Liabilities

The Notes on pages 9 to 10 form an integral part of these accounts.

These accounts were approved by the trustees on 4th April 2025 and signed on their behalf by:


Chairperson


Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDING 31 JULY 2024

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) Endowment funds (permanent) are those where the capital cannot be spent but the income arising from the funds will be either restricted or unrestricted, depending on the terms of the endowment.
- (e) Endowment funds (expendable) are endowment funds where the trustees have the power to convert the capital into income, but are not required to do so.
- (f) The purposes of the funds are shown in Note 9.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the accounting period.
- (b) No expenses were reimbursed to the trustees during the accounting period.
- (c) No travelling expenses were reimbursed to trustees during the accounting period.
- (d) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

5. Cost of Trading

	Unrestricted	Restricted	Total
	Funds	Funds	2024
	£	£	£
Salaries	15,053	-	15,053
Toys	-	1,171	1,171
Snacks	1,861	35	1,896
Consumables	269	21	290
Insurance	263	-	263
Professional Fees	137	-	137
Training	130	-	130
Loan Repayment	1,000	-	1,000
	18,713	1,227	19,940

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDING 31 JULY 2024

6. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Admin	-	95	95
IT Support	445	-	445
Sundries	214	-	214
Bank Fees	65	-	65
	724	95	819

7. Equipment

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fridge	-	149	149
Speaker	-	32	32
	-	181	181

8. Movements in Funds

	As at 01/05/2023	Receipts	Payments	Transfers	As at 31/07/2024
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	-	22,832	(19,537)	(3)	3,292
<u>Restricted Funds</u>					
SC Employability Grant	-	5,000	-	-	5,000
SC Community Grant	-	1,500	(1,503)	3	-
	-	6,500	(1,503)	3	5,000
Total Funds	-	29,332	(21,040)	-	8,292

9. Purpose of Funds

General Fund

An unrestricted fund that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

SC Employability Grant

Restricted fund to help pay for additional sessional staff and running costs to provide flexible ad hoc childcare for parents and carers, as and when they need it. Also, to provided funded places for more vulnerable children within the school community.

SC Community Grant

A restricted fund to help pay for play equipment and snacks for the children that use the service.