Charity Registration No - SC025365

Ralston Out of School Care

Financial Accounts
for the year ended
30th June 2025

Ralston Out of School Care

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REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 30TH JUNE 2025

The Executive Committee present the Executive Committee's Report and Financial Statements for the year ended 30th June 2025.

Principal Activities and Executive Committee

The principal activity of Ralston Out of School Care in the year under review was the provision of out of school care for children attending Ralston Primary School.

The Executive Committee who served during the year ended 30th June 2025 were:

Chairperson	Linda O'Connell
Vice Chair	Lynda McCall
Secretary	Elizabeth McBride
Treasurer	Jennifer Anderson
Head of Service(Manager)	Grace Berry

Contact Name and Address

Linda O'Connell, Chairperson OR Jennifer Anderson, Treasurer
Ralston Out of School Care, c/o Ralston Primary, School Road, Paisley, PA1 3AT

Particulars of The Governing Deed

The main objectives of Ralston Out of School Care shall be to:-

a) Promote the care and education of children attending Ralston Primary School who are in need of care during out of school hours and 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 objective of improving their conditions of life.
b) Advance the education and training of persons providing such care and education and recreation facilities.

The association is non-party political, non-sectarian and non-racist.

Method of Selecting and Recruiting Committee Members

a) Executive Committee members shall be proposed and elected or re-elected, annually from within the membership. Office bearers shall be selected from within the Executive Committee at its first meeting thereafter.
b) The Executive Committee shall consist of a minimum of six parent/guardian members and have the power to co-opt additional members.
c) The Executive Committee shall have power to appoint such sub-committees as it may from time to time decide and shall determine their powers and terms of reference.

Ralston Out of School Care

Reserves Policy

The policy of Ralston Out of School Care is to retain sufficient financial reserves to pay outstanding creditors including wages and redundancy payments to its employees in the event of a planned or unplanned closure.

Risk Management

Risk assessments have been carried out by the Manager for all areas of the service. These will be reviewed periodically by the Management Committee as part of the internal audit process.

Statement of Executive Committee' Responsibilities

Charity law requires the Executive Committee to prepare a statement of accounts for each financial year. In preparing those financial statements, the Executive Committee are required to:

a) select suitable accounting policies and apply them consistently;

b) make judgements and estimates that are reasonable and prudent;

c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue to operate.

The Executive Committee are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

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.

Reporting Accountant

Henderson & Company Chartered Accountants have signified their willingness to act as Independent Examiners and a proposal for their re-appointment will be put to the Executive Committee's meeting.

Approved by the Executive Committee on 28\10\2025---------- and signed on its behalf by:

L. O'Connell

AGM REVIEW OF RALSTON OUT OF SCHOOL CARE

The period between 2024 and 2025 has not been without its challenges for Ralston Primary Out of School Care but we are proud to be staying strong and making significant advances forward. We have a new framework from the Care Inspectorate to be measured against which will allow us to progress the service efficiently taking into consideration the indicators set out by Care Inspectorate.

We are amid changing the service to SCIO* which will make the service more robust and give more support to all service users in particular the committee that run the service.

SCIO stands for **Scottish Charitable Incorporated Organisation and is a legal framework designed exclusively for the Scottish charity sector.*

We have been looking at an asset transfer from Renfrewshire Council to ensure the smooth continuity of the service in coming years, we are in talks with the council.

Encouraging to note that the service is seeing an increase in numbers this year which puts us in a much better position to support the staff team, the committee and all service users.

The focus of the service has changed little over this period, continuing to ensure the following:

- We maintain and develop the out of school care
- We maintain staff jobs
- The children and parents are safe
- The security of the service for the future

The staff over this period have been very flexible as the service moves on. It has been a busy time with Staff training and development being high on the service agenda. We have been fortunate to secure 4 seasonal workers which has made a huge contribution.

On a healthier note and post Covid our committee meetings have returned to face-to-face meetings and likewise with a full AGM for all parents to attend in person.

ACHIEVEMENTS AND PERFORMANCE

The service has had a great year focusing on delivering some amazing activities and facilities for the children. The fact the service has done so well is a testament on how well the service is managed and the professionalism of the staff and committee which run the service.

Key callouts are:

a) The number of people who use the service has increased since the school has started back due to a mixture of increased advertising campaigns and people returning to workplaces.

b) The service provides cover for 50 weeks out of 52 weeks.

c) The focus of achievements has now moved to improving the quality of the service we offer to parents and children.

d) We were fortunate to secure a series of Golf Lessons at Ralston Golf Club throughout the summer this year (with no additional charge) which gave all the children the opportunity to try out golf and get the relevant training from a professional. The feedback from the children was very positive.

e) We are looking at major changes in the ROSC which will be apparent in the next few years, we are in the process of changing to a SCIO and are hoping to arrange an asset transfer via Renfrewshire Council.

PLANNED IMPROVEMENTS

We continue to update and improve all our policies and procedures. With the focus shifting to quality of care and the quality framework for day-care of children, childminding and school-aged childcare, the service is focusing on the following:

- Evaluating and improving nurturing care and support of children in the service
- Evaluating and improving opportunities for play and learning for all children in the service
- Evaluating and improving our facilities and environment to ensure children experience high quality facilities
- Evaluate and improve staff deployment and development

Fundraising

- The service will be looking for ideas on how to raise funds from parents over the next period
- Grace Berry (manager) continues her excellent work and has also secured some funding through grants for the service which has massively helped the service financially
- Working with the Children's Committee to raise funds for their suggestions and ideas
- All parents are actively encouraged to support the children and the service in whatever spare capacity you have.

Parents

We are continuing to use Parent drop ins to feedback information to parents. These work well with parents being able to chat with key worker staff about how their child is doing and to feedback information to the service as well. This year's parents' night has already been organised.

Social media has played a big part in engaging with parents and this has continued with regular update of information and pictures on the service closed Facebook page. The services website has recently been updated and is now a vibrant first stop for parents looking to learn about and use the service.

We now also have the added benefit of taking payments securely online which has been a great benefit to the service and received positive feedback from lots of parents on its ease of use. This also aids us in the control of any bad debt by seeking payment for service upfront.

The social side of the service has resumed, and we are looking to start planning parent and family social nights again. Our wellbeing fitness bootcamp is also currently running on a Friday evening.

The staff and management have been extremely grateful for the support and feedback from the parents over the last year.

For the forthcoming year, the committee intend to continue to ensure that the service remains open for use by parents and secure the jobs for staff while ensuring the safety of the children. Specifically, the committee has identified the following potential areas:

a) To explore possible grant aid for the service

b) To look at the long-term plan for the service

c) Continued reinvestment of funds seeking the highest possible savings interest return

d) To explore the possibility of acquiring some land or local building to locate the service to its own building new premises

Fees

The service is a non-profit making charity and all money raised from fees are used to pay staff and resource costs for the service.

To ensure we are a living wage provider, and we are doing the best for our staff team we will raise the fees slightly each year to make things easier for families to afford.

We are however still well below the average price for a registered out of school care service and I would like to remind everyone that the two most popular events (Xmas Pantomime and Summer Play Scheme outings with bus trips e.g. Heads of Ayr and Blair Drummond) are heavily subsidised by the service to give the children the best possible opportunities and great experiences.

Yours Sincerely

Linda OConnell

Chairperson

Ralston Out of School Care

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF RALSTON PRIMARY OUT OF SCHOOL CARE

I report on the accounts for the year ended 30th June 2025 set out on pages 7 to 11.

Respective Responsibilities of the Executive Committee and The Independent Examiner

The Executive committee 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.
The charity's Executive committee 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 Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Executive committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

    - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

    - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

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

Robert J Henderson

Robert J Henderson
Henderson & Company
Chartered Accountants
73 Union Street
Greenock
PA16 8BG

Date to be entered 28/10/25

Ralston Out of School Care

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2025

	Notes	Unrestricted Funds 30/6/25 £	Restricted Funds 30/6/25 £	Total Funds 30/6/25 £	Total Funds 30/6/24 £
Incoming Resources					
Incoming Resources from generated funds:-					
Voluntary Income:					
Donations and Grants	2	23,245	-	23,245	6,120
Activities for generating funds		731		731	605
Bank Interest		3,998	-	3,998	-
Incoming Resources from Charitable activities:-					
Income from Fees		203,904	-	203,904	179,969
Sundry Income (parents' contributions to trips)		5,723	-	5,723	165
Total Incoming Resources		237,601	-	237,601	186,859
Resources expended					
Costs of generating funds					
Fundraising		-	-	-	-
Charitable Activities	3	238,182	-	238,182	208,702
Governance Costs	3	2,400	-	2,400	3,248
Total Resources expended		240,582	-	240,582	211,950
Net Movement in Funds		(2,981)	-	(2,981)	(25,091)
Reconciliation of Funds					
Total Funds brought forward		236,361	-	236,361	261,452
Total Funds carried forward		233,380	-	233,380	236,361

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

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BALANCE SHEET AS AT 30TH JUNE 2025

	Notes	£	30/6/25 £	30/6/24 £
Fixed Assets				
Tangible Assets	4		2,683	356
Current Assets				
Debtors	5	1,337		3,241
Cash at bank and in hand		234,811		235,730
		236,148		238,971
Creditors: Amounts falling due within one year	6	(5,451)		(2,966)
Net Current Assets			230,697	236,005
Net Assets			233,380	236,361
Unrestricted Funds				
Designated Funds				-
General Funds		233,380	233,380	236,361
			233,380	236,361
Restricted Funds			-	-
Total Funds			233,380	236,361

These accounts are prepared in accordance with the Charities Accounts (Scotland) Regulations 2006.

The financial statements were approved by the Executive Committee on ---------------------- and signed on their behalf by:

Jennifer Anderson
Treasurer

1. **Accounting Policies**

a) **Basis of Preparation**

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) **Fund Accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) **Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

d) **Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

e) **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are capitalised, including any incidental expenses of acquisition.

The main depreciation rate is 33 1/3% straight line.

2. Donations and Grants

	Unrestricted	Restricted	30/6/25	30/6/24
	£	£	£	£
Renfrewshire Council	6,665	-	6,665	6,120
Glasgow City Council	10,880	-	10,880	605
Engage Renfrewshire	5,700	-	5,700	-
	23,245	-	23,245	6,725

3. Detail of Expenditure

	30/6/25		*30/6/24*	
	£	£	*£*	*£*
Charitable Activities				
Advertising	-		-	
Bank Charges	34		32	
Depreciation – computer	356		356	
Depreciation – furniture and equipment	1,342		-	
Depreciation – toys	-		-	
Gifts	287		314	
Entertainment	350		420	
Other general expenses	-		20	
Insurance	340		330	
Materials food etc	7,716		6,390	
Office expenses	60		163	
Rent and Rates- see note 7	13,684		7,678	
Repairs and maintenance	76		161	
Salaries	190,856		176,925	
External activities workers	6,320		2,627	
Staff training	500		15	
Uniforms	512		769	
Telephone	1,455		1,467	
Trip expenses (parents contributed £5,723)	11,280		8,973	
Donations	675		-	
Computer and Software	1,500		1,553	
Subscriptions	839		-	
		238,182		208,702
Governance Costs				
Accounting Fees	2,400		2,253	
Legal and Professional Fees	-		995	
		2,400		3,248
		240,582		211,950

4. **Tangible Assets**

	Computer Equipment	Furniture and Equipment	Toys	Total
	£	£	£	£
Cost				
30/6/2024	4,085	5,288	934	10,307
Additions	-	4,025	-	4,025
Disposals	-	-	-	-
30/6/2025	4,085	9,313	934	14,332
Accumulated Depreciation				
30/6/2024	3,729	5,288	934	9,951
Charge for Year	356	1,342	-	1,698
Disposals	-	-	-	-
	4,085	6,630	934	11,649
Net Book Value				
30/6/2025	-	2,683	-	2,683
30/6/2024	356	-	-	356

5. **Debtors**

	30/6/25	30/6/24
	£	£
Outstanding Fees	1,077	2,822
Sundry Debtors	-	-
Prepayments and Accrued Income	260	419
	1,337	3,241

6. **Creditors**
Creditors: amounts falling due within one year

	30/6/25	30/6/24
	£	£
Trade Creditors	(816)	-
Sundry creditors and accrued expenses	(2134)	(869)
PAYE & NI Control Account	(2,501)	(2,097)
	(5,451)	(2,966)

7. **Rent**
Three payments in early July 2024 totalling £2,836.89 related to the previous year.