COMPANY REGISTRATION NUMBER: SC202696
CHARITY REGISTRATION NUMBER: SC024186

Johnstone Out of School Service

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

Johnstone Out of School Service

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

Johnstone Out of School Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Johnstone Out of School Service
Charity registration number	SC024186
Company registration number	SC202696
Principal office and registered office	Auchenlodment Primary School Aspen Place Johnstone PA5 9QQ
The trustees	Fiona Tennent (resigned 31/10/25) Jordyn Leitch (resigned 31/10/25) Kerry McDonald (resigned 31/10/25) Jackie Fox (appointed 31/10/25) Amanda Hosie (appointed 31/10/25) Lyndsay Scott (appointed 31/10/25)
Company secretary	Jordyn Leitch (resigned 31/10/25) Amanda Hosie (appointed 31/10/25)
Independent examiner	Elizabeth G Gallacher J. Bruce Andrew & Co. Ltd Chartered Accountant 21 Forbes Place Paisley PA1 1UT

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 30 December 1999. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribu
Recruitment and appointment of the management committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as the members of the Management Committee. All members shall be elected at the Annual General Meeting and shall serve for a period of one year. They shall be eligible for re-election at the next Annual General Meeting.

The members shall have the power to fill casual vacancies by co-option. The Charity is run on a day-to-day basis by Ainsley Miller, the Manager.

Structure, governance and management ***(continued)***

Risk Management

Internal and external risks faced by the Charity are identified by the trustees and procedures to limit the exposure to such risks are in place.

Objectives and activities

Principal Activity

The principal activity of the company is the provision of an out of school care service.

Charitable Objectives
The objects of the charity are; -
- to promote the care and education of children in the Renfrewshire Council area in need of care during out of school hours and school holidays and to promote provision of facilities for recreation and other leisure time occupations of such children in the interests of social welfare with the object of improving their conditions of life and to enable parents to work or pursue further/higher education or training, and that without distinction of sex, political, religious or other opinion.

- to advance education among the residents of the Renfrewshire Council are particularly among young people and the unemployed.

- to promote and/or provide training in skills of all kinds, particularly such skills as will assist residents of the operating area in obtaining paid employment.

Johnstone Out of School Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

Achievements

During the year the Charity has continued to operate successfully in providing a high quality, safe and secure environment for the children in its care. In July an even better inspection report was received from the Care Inspectorate, earning three grade 5's and a grade 4. Service user levels are at maximum capacity, and Johnstone Out of School Service continues to be a popular and extremely valuable service in the local community. There is still currently a waiting list for spaces at the centre.

Staff

One member of staff is currently still at University, successfully studying towards BA in Childhood Practice.

All staff have recently completed Child Protection training again, and have also now registered with Flick Training Company to keep CPL ongoing.

One member of staff has completed SVQ Social Services Children & Young People, qualification level 6, during the year.

Service Users

The children and parents have regular input into the running of the service through meetings and parent/carer/childrens evaluations.

The charity has very good relationships with Auchenlodment Primary School and join in with any activities that they can.

Financial review

The income and expenditure account is reporting a net surplus for the year of £540 (2024 - surplus £1,342). An increase in fee income in the year contributed to the surplus reported this year, although there has also been a slight increase in staff salaries.

Late and non-payment of fees continues to be an issue for the Charity and is continually addressed by the board.

The reserves of the charity, which are all unrestricted, amounted to £21,695 at 31 March 2025 (2024 - £21,155).

The main source of income for the charity is the fee income for out of school care.

Reserves policy

The trustees regularly review the reserves available and try to ensure that adequate funds are available to fulfil its obligations. The trustees endeavour to retain funds in the bank account that equate to a minimum of three month running costs.

Plans for future periods

As always, the trustees aim is to strengthen the continuity of the service and to do this they will continue to actively seek further sources of funding.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 December 2025 and signed on behalf of the board of trustees by:

Amanda Hosie
Trustee

Jackie Fox
Trustee

Johnstone Out of School Service

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Johnstone Out of School Service

Year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 2006 Accounts 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 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 8 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.

Elizabeth G Gallacher
Chartered Accountant
J. Bruce Andrew & Co. Ltd
Independent Examiner

21 Forbes Place
Paisley
PA1 1UT

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Johnstone Out of School Service

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2025

		2025		2024
		Unrestricted funds	**Total funds**	Total funds
	Note	**£**	**£**	£
Income and endowments				
Donations and legacies	**5**	2,884	2,884	636
Charitable activities	**6**	115,969	115,969	109,999
Investment income	**7**	55	55	75
Total income		118,908	118.908	110,710
Expenditure				
Expenditure on charitable activities	**8,9**	118,368	118,368	109,368
Total expenditure		118,368	118,368	109,368
Net income and net movement in funds		540	540	1,342
Reconciliation of funds				
Total funds brought forward		21,155	21,155	19,813
Total funds carried forward		21,695	21,695	21,155

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

Johnstone Out of School Service

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	570	397
Current assets			
Debtors	15	8,688	8,246
Cash at bank and in hand		15,995	16,194
		24,683	24,440
Creditors: amounts falling due within one year	16	3,558	3,682
Net current assets		21,125	20,758
Total assets less current liabilities		21,695	21,155
Net assets		21,695	21,155
Funds of the charity			
Unrestricted funds		21,695	21,155
Total charity funds	18	21,695	21,155

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 31 December 2025, and are signed on behalf of the board by:

Amanda Hosie
Trustee

Jackie Fox
Trustee

Company Registration Number: SC202696

The notes on pages 8 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Auchenlodment Primary School, Aspen Place, Johnstone, PA5 9QQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

3. Accounting policies *(continued)*

Incoming resources

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Investment income is included when receivable.
Income from charitable trading activity is accounted for when earned. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended

Expenditure

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 raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Tangible assets

All fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% reducing balance
Computers and play equipment	-	50% reducing balance

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Johnstone Out of School Service is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Grants				
Renfrewshire Council - Out of School Care Grant	-	-	-	
Renfrewshire Council – Covid-19 Grant	-	-	-	-
Job Retention Scheme	-	-	-	-
Misc Income	2,884	2,884	636	636
	2,884	2,884	636	636

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Out of School Care Fee Income	115,969	115,969	109,999	109,999

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	55	55	75	75

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Provision of Out of School Care Service	110,302	110,302	102,043	102,043
Support costs	8,066	8,066	7,325	7,325
	118,368	118,368	109,368	109,368

9. Expenditure on charitable activities by activity type

Provision of Out of School Care Service

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Provision of Out of School Care Service	110,302	6,266	116,568	107,688
Governance costs	–	1,800	1,800	1,680
	110,302	8,066	118,368	109,368

10. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2025 £**	Total 2024 £
Staff costs	5,558	5,558	4,949
Governance costs	1,800	1,800	1,680
Payroll service fee	708	708	696
	8,066	8,066	7,325

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,800	1,680
Payroll service fee	708	696
	2,508	2,376

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	92,802	86,154
Employer contributions to pension plans	1,287	1,123
	94,089	87,277

The average head count of employees during the year was 7 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of management staff	1	1
Number of management support staff	1	1
Number of out of school care staff	5	6
	7	8

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses and related party transactions

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2024 - £Nil)

There are no related party transactions which require to be reported in these financial statements.

14. Tangible fixed assets

	Fixtures and fittings	Computers and play equipment	**Total**
	£	£	**£**
Cost			
At 1 April 2024	4,322	9,468	13,790
Additions	-	273	273
At 31 March 2025	4,322	9,741	14,063
Depreciation			
At 1 April 2024	3,926	9,467	13,393
Charge for the year	99	1	100
At 31 March 2025	4,025	9,468	13,493
Carrying amount			
At 31 March 2025	297	273	570
At 31 March 2024	396	1	397

15. Debtors

	2025	2024
	£	£
Trade debtors	8,688	8,246
Prepayments and accrued income	-	-
	8,688	8,246

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,615	2,483
PAYE	943	1,199
	3,558	3,682

17. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,287 (2024: £1,123).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	21,155	118,908	(118,368)	21,695

19. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Tangible fixed assets	570	570	397
Current assets	24,683	24,683	24,440
Creditors less than 1 year	(3,558)	(3,558)	(3,682)
Net assets	21,695	21,695	21,155

Johnstone Out of School Service

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Johnstone Out of School Service

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Renfrewshire Council - Out of School Care Grant	-	-
Renfrewshire Council – Covid-19 Grant	–	-
Job Retention Scheme Income	–	-
Misc Income	2,884	636
	2,884	636
Charitable activities		
Out of School Care Fee Income	115,969	109,999
Investment income		
Bank interest receivable	55	75
Total income	118,908	110,710
Expenditure		
Expenditure on charitable activities		
Wages and salaries	92,802	86,154
Pension costs	1,287	1,123
Rent	9,753	9,327
Repairs and maintenance	1,486	1,324
Insurance	524	520
Subscriptions	1,144	-
Bank charges	241	-
Cleaning, hygiene and first aid	30	31
Legal and professional fees	2,508	2,376
Telephone	1,562	1,554
Postage and stationery	815	1,299
Depreciation	100	133
Sundry expenses	755	122
Coach hire and trips	657	1,096
Staff uniforms	-	85
Snacks and refreshments	2,516	2,998
Staff training	1,715	1,226
Travel costs	473	-
	118,368	109,368
Total expenditure	118,368	109,368
Net income	540	1,342

Johnstone Out of School Service

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Provision of Out of School Care Service		
Activities undertaken directly		
Wages and salaries	87,244	81,205
Staff pension costs	1,287	1,123
Rent	9,753	9,327
Consumable equipment costs	1,486	1,324
Insurance	524	520
Cleaning, hygiene and first aid	30	31
Telephone and internet	1,562	1,554
Subscriptions	1,144	-
Bank charges	241	-
Postage and stationery	815	1,299
Depreciation	100	133
Sundry expenses	755	122
Coach hire & trips	657	1,096
Staff uniforms	-	85
Snacks & refreshments	2,516	2,998
Staff training, disclosures and registrations	1,715	1,226
Travel costs	473	-
	110,302	102,043
Support costs		
Wages and salaries	5,558	4,949
Staff pension costs	–	–
Payroll service fee	708	696
	6,266	5,645
Governance costs		
Accountancy fees	1,800	1,680
Expenditure on charitable activities	118,368	109,368