REGISTERED COMPANY NUMBER: SC356347 (Scotland)
REGISTERED CHARITY NUMBER: SC034176

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Dornoch Allsorts After School Club

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15

Dornoch Allsorts After School Club

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

a. To promote the care of children in need of care during out of school hours and school holidays

b. To promote the advancement of education of such children during out of school hours and school holidays

c. To promote the provision of recreational facilities and the organisation of recreational activities for the recreation and other leisure time occupation of such children during out of school hours and school holidays in the interests of social welfare and with the object of improving their conditions of life.

Significant activities

Dornoch Allsorts After-School Club is a registered provider of up to 24 daily childcare spaces, for children between ages of 3 and 12. Our current home is at Dornoch Primary, we operate daily after school in term time Monday- Thursday and, on weekdays, from 9 am - 5 pm in the school holidays, for six weeks of the year. Ensuring working parents should be able to access enough childcare to work across the year.

Allsorts is a community enterprise, overseen by a board of volunteer trustees with the day to day running of the club undertaken by seven staff members.

Allsorts is a registered Scottish charity, and a company limited by guarantee.

Now in its 22nd year, Allsorts has twin aims.

1. To provide affordable, flexible childcare for local families

2. To provide quality play experiences for our child users.

Volunteers
The trustees are grateful for the help of volunteers during the fundraising activities.

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ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Allsorts has this year enjoyed greater demand for her services than ever before, with our service now fully booked three days a week in terms time - particular demand coming in from families with nursery age children who are using Allsort to top up to a full days childcare in Dornoch, from 9am to 5.30pm, with Allsorts picking up children from the council run nursery at 3pm. We have been managing a small waiting list this year, for the first time in our history.

The move to the Library space in the primary has been positive, with greater access to our outdoor space and playground spaces in the nursery and school primary yard - providing better quality childcare for our young attendees.

A major challenge however, came in the form of rental charges, levied for by Highland Council. These new rental charges, in term time and holiday time, cost the equivalent of another member of staff, and our business cannot meet the cost without additional grant funding. Happily, this has been provided by the local authority via grants provided for food support - meaning we offered two holiday placements per day, at non costs to families, feeding and caring for children in return for financial support from Highland Council - including our rental costs.

We are grateful to the continued support provided by Highland Council at this time. Even more so, we are particularly grateful to the Dornoch Firth Campus staff, who have worked with our directors, staff and partners to ensure a working childcare service continues in Dornoch.

Thank you also to our staff, our primary asset, who make the service the continued success that it is, and to Linda at CALA who supports us to get our payroll and staffing completed correctly.

As we come to the end of this financial year, we are delighted that the Care Inspector have attended and judged our service to be operating well, and in line with the national care standards. We were particularly happy with the warmth and positivity our inspector, Judith, provided with constructive suggestions on space sharing and resource utilization when we run from a room that is in use through the day for other purposes.

However, this may not be enough for Allsorts as we look ahead to the new financial year. Highland Council have advised that they intend to cut our sustainability grant back to zero by the start of the financial year 2024, giving us just a year to find a new funder or model of working. We are in talks with councillors, funders and council officials to try to find a solution, and remain positive that there is a serious intention to continue with childcare in Dornoch, even if that means All-sorts handing our service over to the council or another provider.

A difficult year ahead beckons.

FINANCIAL REVIEW

Financial position

Reserves held at the end of the financial year total £9,506 (2024 - £8.990), all of which are unrestricted. Cash at bank and in hand total £7,286 (2024 - £9,116).

Principal funding sources

The Company derives its income from childcare fees and from grants towards the running costs of its activities, augmented by fund raising and donations.

FINANCIAL REVIEW

Reserves policy

The trustees have established a policy whereby unrestricted funds held should be at least 3 months of general expenditure. It is the view of the trustees that these reserves are adequate for the company to continue the current activities in the event of a significant drop in funding.

The trustees of the company have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing documents of the charity are the Memorandum and Articles of the Association of the company. The company was incorporated on 10 March 2009 as a company limited by guarantee of £1 per member and has no share capital. Permission has been obtained from the Registrar of Companies to omit the word "limited" from the company's name.

Organisational structure

The names of the persons who served as directors during the year and up to the date of this report are listed above. The Articles of Association require that there should be a maximum of twelve trustees, and they are elected from the membership at the annual general meeting of the company. All trustees fall due to retire at the AGM and, being eligible, may offer themselves for re-election.

The charity is administered by the board of trustees who meet together regularly. Day to day running of the company is carried out by paid staff. Trustees are not remunerated for their work.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC356347 (Scotland)

Registered Charity number

SC034176

Registered office

9 Ross Avenue
DORNOCH
Sutherland
IV25 3TD

Trustees

Mrs W Milligan (resigned 15.3.26)
A P Murray (resigned 15.3.26)
Mrs K M Tewnion Chairman
Ms M K Robertson (resigned 15.3.26)
G A Ferguson (resigned 22.6.24)

Company Secretary

Mrs C Gallon

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Marcus D. MacIver CA
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

Mrs K M Tewnion - Trustee

Independent Examiner's Report to the Trustees of
Dornoch Allsorts After School Club

I report on the accounts for the year ended 31 March 2025 set out on pages six to fourteen.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as 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 to 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.

Marcus D. MacIver CA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

31 March 2026

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	301	13,169
Charitable activities			
After School Club		42,171	30,972
General		520	-
Other trading activities	3	16	200
Investment income	4	22	11
Total		43,030	44,352
EXPENDITURE ON			
Charitable activities			
After School Club		665	-
Puddle Jumpers Club		610	-
General		41,239	44,895
Total		42,514	44,895
NET INCOME/(EXPENDITURE)		516	(543)
RECONCILIATION OF FUNDS			
Total funds brought forward		8,990	9,533
TOTAL FUNDS CARRIED FORWARD		9,506	8,990

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Debtors	8	3,012	-
Cash at bank and in hand		7,286	9,116
		10,298	9,116
CREDITORS			
Amounts falling due within one year	9	(792)	(126)
NET CURRENT ASSETS		9,506	8,990
TOTAL ASSETS LESS CURRENT LIABILITIES		9,506	8,990
NET ASSETS		9,506	8,990
FUNDS	10		
Unrestricted funds		9,506	8,990
TOTAL FUNDS		9,506	8,990

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:

K M Tewnion - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	300	150
Grants	-	13,000
Other income	1	19
	301	13,169

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Highland Childcare Partnership	-	10,000
The Corra Foundation	-	3,000
	-	13,000

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	16	200

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	22	11

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year to 31st March 2025, Kim Tewnion was reimbursed for £105.30 (2024 - £82.05) of costs incurred on behalf of the charity. These were for items purchased on behalf of the charity, paid for by the trustee, and receipted and recorded as appropriate.

continued...

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Child care workers	6	6
Other	1	1
	7	7

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2024 and 31 March 2025	1,471
DEPRECIATION	
At 1 April 2024 and 31 March 2025	1,471
NET BOOK VALUE	
At 31 March 2025	-
At 31 March 2024	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Accruals	3,012	-

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	127	126
Accrued expenses	665	-
	792	126

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	8,990	516	9,506
TOTAL FUNDS	8,990	516	9,506

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,030	(42,514)	516
TOTAL FUNDS	43,030	(42,514)	516

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	9,533	(543)	8,990
TOTAL FUNDS	9,533	(543)	8,990

 continued...

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,352	(44,895)	(543)
TOTAL FUNDS	44,352	(44,895)	(543)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	9,533	(27)	9,506
TOTAL FUNDS	9,533	(27)	9,506

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,382	(87,409)	(27)
TOTAL FUNDS	87,382	(87,409)	(27)

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Dornoch Allsorts After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	300	150
Grants	-	13,000
Other income	1	19
	301	13,169
Other trading activities		
Fundraising events	16	200
Investment income		
Deposit account interest	22	11
Charitable activities		
Childcare fees	42,691	30,972
Total incoming resources	43,030	44,352
EXPENDITURE		
Charitable activities		
Wages	30,473	31,751
Pensions	1,276	1,581
Insurance	737	921
Telephone	201	(222)
Postage and stationery	727	152
Advertising	-	24
Sundries	(1,163)	75
Activity and Material costs	636	945
Snacks	3,001	1,037
Registration & Subscriptions	585	646
Rent	5,376	7,132
Repairs and renewals	-	379
	41,849	44,421
Support costs		
Governance costs		
Accountancy fees	665	474
Total resources expended	42,514	44,895
Net income/(expenditure)	516	(543)

This page does not form part of the statutory financial statements