

Low Port Out of School Club SCIO

Trustees' Report and Financial Statements
For the year ended 31 August 2023

Low Port Out of School Club SCIO

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Low Port Out of School Club SCIO

Report of the Trustees for the year ended 31 August 2023

The Trustees are pleased to present their report together with the financial statements of Low Port Out of School Club SCIO (LPOOSC SCIO) for the year ended 31 August 2023.

Contact address

C/o Low Port Primary School
Blackness Road
Linlithgow
EH49 7HZ

Governing document

LPOOSC SCIO was established by Constitution as a Scottish Charitable Incorporated Organisation (SCIO) on 4 September 2017. The charity number is SC047701.

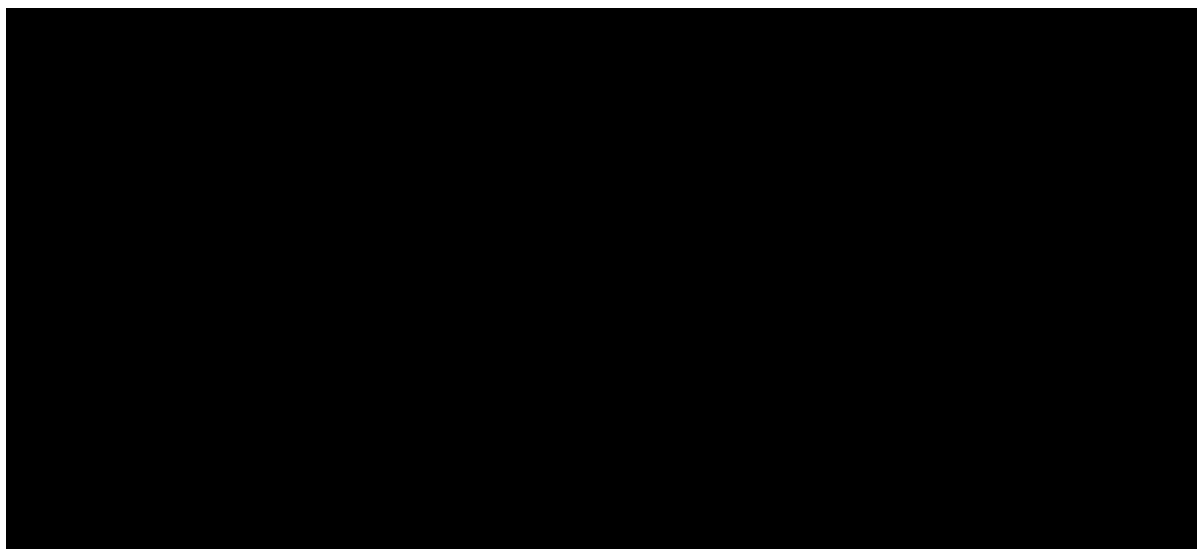
Charitable purpose

The purpose of LPOOSC SCIO, as set out in the constitution, is to:

- Promote and support the care and education of young children (up to the age of 14) attending school in the Linlithgow area, who need out of school care during and outwith term time; and
- Provide facilities for recreation to support the care, education and learning of those children.

Trustees and Office Bearers

Management of the charity remains with the trustees and those who served during the year and to the date of this report are:



Appointment and training of new trustees

Charity Trustees are appointed from the parent body of the children who attend the Club. At each Annual General Meeting, all of the Charity Trustees retire from office, but are eligible for reappointment up to a maximum of 3 consecutive reappointments. The Club undertakes training for trustees to ensure awareness and understanding of the responsibility of being a trustee; the organisational structure of the Club; the financial position of the Club; and the future plans and objectives of the Club.

Achievements and performance

LPOOSC SCIO operates a breakfast club before school and an after school club. The Club is also open for full days on school staff in-service days and some school holidays. There are currently spaces for 72 children per session but it is hoped that more staff may be secured to increase capacity and decrease the waiting list.

Holiday Club sessions were provided for the majority of the year (with the exception of a few of the public holidays and some time at Christmas) and these were well attended.

Low Port Out of School Club SCIO

Report of the Trustees for the year ended 31 August 2023

Achievements and performance (continued)

All staff are fully qualified with SVQ Level 3 in Playwork with one exception whose qualification is in progress. Staff are also qualified in First Aid and Food Hygiene and, additionally, staff have pursued further qualifications and learning on an individual level.

The Club has a good working relationship with the school which has facilitated continued use of the secret garden for various activities. The Club has also made progress with its Key Worker and Kids Council work.

A monthly plan is in place which ensures that the children are offered a variety of activities. An improvement plan is also in place covering areas including family engagement, individual staff projects, personal plans, staff training, quality assurance, club values, medical care plans, activities, and support and supervision.

Recognising the significant contribution our staff make to the successful running of LPOOSC SCIO and our desire to motivate, reward and retain our staff the Trustees awarded staff a pay rise of 10% to match the UK Living Wage applied in January.

Staff are auto-enrolled in a pension scheme with LPOOSC SCIO paying employer contributions, and all staff are on a permanent, year-round contract which is suitable as the Club does not close over holidays, staff holiday planning is easier and overtime payments potentially reduced.

Objectives for 2023/24

No changes are planned to the operational delivery of the Club. Fees may have to be increased to fund any salary increases in order for the Club to generate further surplus annual returns.

Financial review


Results for the year

The financial statements for the year are set out on pages 4 to 6. The Receipts and Payments Account reflects a surplus of £13,222 (2022: surplus of £34,028).

Reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately three months' unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the charity to be maintained. The General Fund on page 5 at 31 August 2023 amounted to £95,254 (2022: £82,032), which is above the required level.

Approved by the Trustees and signed on their behalf:



9 April 2024

Low Port Out of School Club SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 August 2023

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 4 to 6.

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 trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 trustees concerning 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

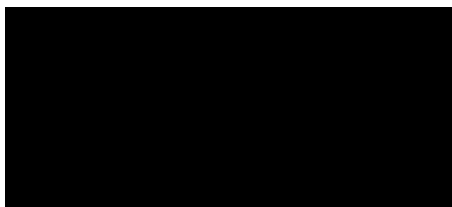
In the course of my examination, no matter has come to my attention

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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.



Director
Cornerstone Accounting

The Old Manse
11 Erngath Road
Bo'ness
EH51 9DP

Date: 9 April 2024

Low Port Out of School Club SCIO

Receipts and Payments Account

For the year ended 31 August 2023

	Notes	2023		2022	
		Unrestricted		Unrestricted	
		funds	Total	funds	Total
		£	£	£	£
Receipts					
Childcare fees		178,832	178,832	167,623	167,623
Bank interest		187	187	4	4
Total receipts		179,019	179,019	167,627	167,627
Payments					
Gross salaries		144,870	144,870	112,112	112,112
Agency staff		-	-	-	-
Trips/excursions		3,440	3,440	2,067	2,067
Arts, crafts and equipment		3,610	3,610	4,119	4,119
Consumables		4,205	4,205	4,126	4,126
Staff training		2,795	2,795	546	546
Staff uniforms		-	-	226	226
Telephone		647	647	761	761
Insurance		580	580	756	756
Printing, posting and stationery		122	122	184	184
IT and website fees		649	649	54	54
Affiliation		1,193	1,193	665	665
Payroll fees		2,213	2,213	2,454	2,454
Bookkeeping fees		360	360	2,986	2,986
HR Consulting fees		432	432	1,296	1,296
Independent examination		500	500	500	500
Bank service charges		181	181	115	115
Bad debt expense		-	-	619	619
Sundry expenses		-	-	13	13
Total payments		165,797	165,797	133,599	133,599
Surplus/(deficit) for the year		13,222	13,222	34,028	34,028
Total funds brought forward		82,032	82,032	48,004	48,004
Total funds carried forward		95,254	95,254	82,032	82,032

Low Port Out of School Club SCIO

Statement of Balances

As at 31 August 2023

	Notes	2023			2022		
		Opening balance £	Surplus for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Bank accounts		82,000	13,141	95,141	47,885	34,115	82,000
Cash		32	81	113	119	(87)	32
Total bank balances		82,032	13,222	95,254	48,004	34,028	82,032

Represented by:

General funds	2		95,254		82,032
			95,254		82,032

Statement of assets at 31 August 2023	2023 £	2022 £
Club fees due	3,575	2,376
	3,575	2,376

Statement of liabilities at 31 August 2023	2023 £	2022 £
Club fees prepaid	5,263	3,225
HMRC payments due	2,013	2,742
Pension payments due	518	809
Independent examination fee	600	500
Invoices due for payment	-	314
	8,394	7,590

The financial statements on pages 4 to 6 were approved by the Trustees on 9 April 2024 and signed on their behalf by the undernoted:



The notes on pages 6 form part of these financial statements.

Low Port Out of School Club SCIO

Notes to the financial statements

For the year ended 31 August 2023

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 4 funds are defined as follows:

Unrestricted funds comprise fees and other income received for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of the charity and specified for a restricted purpose within these objects by the donor.

2. Unrestricted funds

	Balance at 01.09.22 £	Receipts £	Payments £	Transfers £	Balance at 31.08.23 £
General fund	82,032	179,019	(165,797)	-	95,254
Total unrestricted funds	82,032	179,019	(165,797)	-	95,254

Explanation of funds

The *General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

3. Remuneration and transactions with Trustees

There were no remuneration or expenses paid to the Trustees during the year ending 31 August 2023 (2022: nil), other than direct reimbursement of costs incurred on behalf of the Club.

4. Donated facilities, goods and services

The Club benefits from the free provision of premises by Low Port Primary School.