

Low Port Out of School Club SCIO

Trustees' Report and Financial Statements
For the year ended 31 August 2025

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 2025

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 2025.

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:

Trustees

Paul Cornwell	Co-chair (appointed 6/11/24)
Cheryl Hogg	Co-chair (appointed 6/11/24)
Sharon McGettrick	
Victoria Rowntree	
Meadhbh Toland	
Sian Wann	
Karen Angel	(appointed 06/11/24)
Claire Metivier	(appointed 06/11/24)
Leigh Stork	(appointed 06/11/24)
Kevin Young	Chair (resigned 6/11/24)
Innes Cameron	(resigned 6/11/24)

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 most school holidays. There are currently spaces for 88 children per session.

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.

All staff are fully qualified with, or working towards, SVQ Level 3 in Playwork. Staff are also qualified in First Aid, Food Hygiene, child protection and, additionally, staff have pursued further qualifications and learning on an individual level.

Low Port Out of School Club SCIO

Report of the Trustees for the year ended 31 August 2025

Achievements and performance (continued)

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 have maintained our Real Living Wage Accreditation.

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 2025/26

No changes are planned to the operational delivery of the Club. A small fee increase was introduced at the start of the 2025/26 school term to support the Club's ongoing financial sustainability.

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 £2,107 (2024: surplus of £4,759).

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 2025 amounted to £102,120 (2024: £100,013), which is above the required level.

Approved by the Trustees and signed on their behalf:

Meadhbh Toland

Meadhbh Toland

Trustee

19 February 2026

Low Port Out of School Club SCIO

Report of the Independent Examiner to the Trustees for the year ended 31 August 2025

I report on the accounts of the charity for the year ended 31 August 2025 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.

Alison Franks

Alison Franks CA
Director
Cornerstone Accounting

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

Date: 25 February 2026

Low Port Out of School Club SCIO

Receipts and Payments Account

For the year ended 31 August 2025

	2025		2024	
	Unrestricted funds	Total	Unrestricted funds	Total
	£	£	£	£
Receipts				
Childcare fees	197,137	197,137	174,244	174,244
Grants	-	-	-	-
Donations	1,588	1,588	1,291	1,291
Bank interest	1,129	1,129	845	845
Total receipts	199,854	199,854	176,380	176,380
Payments				
Gross salaries	169,376	169,376	152,521	152,521
Agency staff	-	-	-	-
Trips/excursions	7,618	7,618	3,069	3,069
Arts, crafts and equipment	4,552	4,552	3,746	3,746
Consumables	4,594	4,594	4,861	4,861
Staff training	518	518	512	512
Staff uniforms	1,007	1,007	178	178
Staff wellbeing and gifts	1,319	1,319	562	562
AGM costs	226	226	-	-
Telephone	602	602	556	556
Insurance	899	899	836	836
Printing, posting and stationery	166	166	31	31
IT and website fees	2,179	2,179	908	908
Affiliation	1,400	1,400	979	979
Payroll fees	2,214	2,214	2,214	2,214
Bookkeeping fees	-	-	-	-
HR Consulting fees	-	-	-	-
Independent examination	600	600	480	480
Bank service charges	215	215	168	168
Bad debt expense	-	-	-	-
Sundry expenses	262	262	-	-
Total payments	197,747	197,747	171,621	171,621
Surplus/(deficit) for the year	2,107	2,107	4,759	4,759
Total funds brought forward	100,013	100,013	95,254	95,254
Total funds carried forward	102,120	102,120	100,013	100,013

Low Port Out of School Club SCIO

Statement of Balances

As at 31 August 2025

	Notes	2025			2024		
		Opening balance	Surplus for year	Closing balance	Opening balance	Surplus for year	Closing balance
		£	£	£	£	£	£
Bank accounts		99,935	2,061	101,996	95,141	4,794	99,935
Cash		78	46	124	113	(35)	78
Total bank balances		100,013	2,107	102,120	95,254	4,759	100,013

Represented by:

General fund	2	102,120	100,013
		<u>102,120</u>	<u>100,013</u>

Statement of assets at 31 August

	2025	2024
	£	£
Club fees due	1,337	4,289
HMRC over-payments	-	2,922
	<u>1,337</u>	<u>7,211</u>

Statement of liabilities at 31 August

	2025	2024
	£	£
Club fees prepaid	5,459	4,076
HMRC payments due	1,257	-
Pension payments due	602	518
Independent examination fee	600	600
	<u>7,918</u>	<u>5,194</u>

The financial statements on pages 4 to 6 were approved by the Trustees on 19 February 2026 and signed on their behalf by the undernoted:

Meadhbh Toland

Meadhbh Toland
Trustee

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 2025

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 01.09.24 £	Receipts £	Payments £	Transfers £	Balance at 31.08.25 £
General fund	100,013	199,854	(197,747)	-	102,120
Total unrestricted funds	100,013	199,854	(197,747)	-	102,120

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 2025 (2024: nil).

4. Donated facilities, goods and services

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