



## **Prestonpans Kids Club**

Trustees' Report and Accounts  
For the year ended 30 June 2025

# Prestonpans Kids Club

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# Prestonpans Kids Club

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## Report of the Trustees for the year ended 30 June 2025

The Trustees are pleased to present their report together with the financial statements of the Club for the year ended 30 June 2025.

### Principal office

Preston Tower Primary School  
West Loan  
Prestonpans  
EH32 9NX

### Bankers

Royal Bank of Scotland  
36 High Street  
Tranent  
EH33 1HQ

### Status of Charity and Governing Document

Prestonpans Kids Club was set up as an unincorporated association and registered as a charity on 25 October 2000. On 7 March 2014, the charity incorporated as a SCIO, charity number SC030708.

### Charitable purpose

The purposes of the Charity are:

1. To promote the care and education of children in need of care during term time, school holidays and out of school hours.
2. To advance the education of the children with the emphasis on an age-appropriate play experience, to ensure that we make a constructive place in the community.
3. To advance the education and training of persons providing such care, education and recreational facilities.
4. To promote a safe nurturing environment to ensure the welfare and happiness of the children and staff.

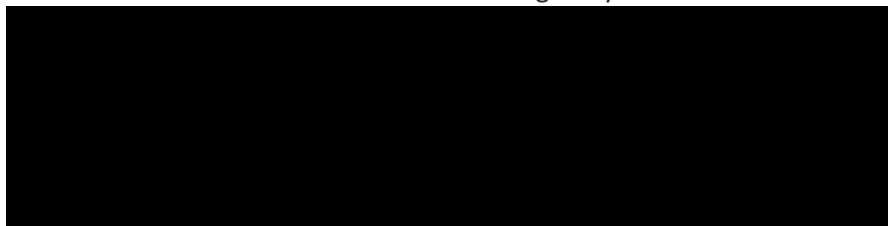
The main activities to meet these purposes are the provision of Breakfast Club, After School Club and Holiday Club.

### Trustees and Office Bearers

The organisation is run by the Board of Trustees which consists of a minimum of 3 and maximum of 10 individuals. New trustees complete a written application which will then be considered by the Board at its next meeting. The Board will then notify each applicant in writing of their decision on whether or not to appoint the individual.

At each AGM, all of the Trustees retire from office but may then be re-elected.

Trustees who were re-elected to serve during the year and to the date of this report were:



The day to day running of the Club is undertaken by Carole Galloway, Club Manager.

### Achievements and performance

#### Overview

Prestonpans Kids Club as had a very successful year once again. We opened as normal on 13 August 2025 for the new school year with our usual offerings of breakfast club, after school club and holiday.

The club conducted successful Summer, October, February and Easter holiday clubs with a range of children attending and participating in fun local activities.

# Prestonpans Kids Club

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**Report of the Trustees** for the year ended 30 June 2025

## **Achievements and performance (continued)**

### ***Notable events in the year***

Our Summer Holiday Programme was a huge success. This was very busy to the extent that we had to turn some children away as it was full. We were able to run day trips, including North Berwick, Yellowcraigs, Portobello beach and Nelson Park.

Our Halloween Party had a full range of Halloween activities: spooky face painting, dooking for apples, fancy dress outfits, decorating a spooky snack and a whole lot more.

The Christmas Disco was once again a hugely popular event that all the children participated in and went home with a selection box. A great way to finish up before Christmas.

February Week was busy with lots of families taking the opportunity to utilise the holiday club. We were based at St Gabriel's PS as Preston Tower was getting electrical work completed and no children were allowed in the school. This change worked out well and children and staff enjoyed the different environment.

Easter Break was also busy, every day being almost full to capacity. Children participated in Easter themed arts & crafts, baking, and visits to local parks.

Summer fun week took place during the final full week of term and each day offered a different activity: water fun day, outdoor disco and party games, a picnic at Preston Tower Gardens, messy play, finishing with a trip to the beach on the Friday. All the children loved this week, and parents were overheard booking their children into extra sessions as it all sounded so good. What a lovely way to finish off a busy year.

### ***Playgroup***

Playgroup has been running very well this year. Staff have settled into a routine with this, seeing a lot of new parents taking up the services being offered. The playgroup is open 3 mornings per week at the Pennypit Centre, for 1.5 hours per morning and offers up to 15 spaces per morning for children aged over 2.

### ***Staff and committee members***

Nickie left us in October but there have been no further changes in our staff team.

We would like to thank everyone who has given their time to the committee, as well as all the staff who are working with the children day in day out. None of this would be possible without you so thank you.

### ***Finances***

The club is not currently running at full capacity but continues to run with the appropriate ratio of adults to children. We accepted new Primary 1 children from both primary schools within Prestonpans and expanded the club to include a Playgroup (baby to nursery age). This opens 3 days per week for 1hour 55 minutes only until full approval is received from the Care Inspectorate.

Our Holiday Club for Summer 2024 was fully operational.

Club fees for breakfast, afterschool and holiday club were increased slightly due to our general increasing costs.

A staff pay increase was agreed in March 2025 to adhere to the minimum wage increase.

### **Plans for 2025/26**

- To continue to promote a safe and educational environment for children in need of care during term time, school holidays and out of school hours.
- To continue advancing the education of the children through age-appropriate play, ensuring the club remains a constructive place within the community.
- To continue to promote staff and child safety and wellbeing through a nurturing environment.

# Prestonpans Kids Club

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## Report of the Trustees for the year ended 30 June 2025

### **Financial review**

#### ***Results for the year***

The financial statements for the year are set out on pages 5 to 7. The Receipts and Payments Account on page 5 reflects a deficit of £17,545 (2024: deficit of £17,678) and the reserves at the end of the year were £28,441 (2024: £45,986).

#### ***Reserves policy***

It is the policy of the Club to maintain unrestricted funds at a level which equates to approximately three months' running costs, including salaries. The funds at 30 June 2025 of £28,441 are below this target (approx £48k) and the trustees will focus this year on building these up to meet the policy.

Signed on behalf of the Trustees on 17 September 2025:



# Prestonpans Kids Club

## Report of the Independent Examiner for the year ended 30 June 2025

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I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 5 to 7.

### 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

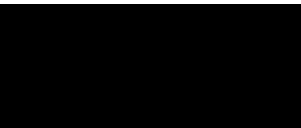
In the course of my examination, no matter has come to my attention

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: 17 September 2025

# Prestonpans Kids Club

## Receipts and Payments Account

For the year ended 30 June 2025

	Unrestricted funds £	2025 Total £	Unrestricted funds £	2024 Total £
<b>Receipts</b>				
Donations:				
Foundation Scotland	-	-	1,000	1,000
Co-op Foundation	-	-	100	100
Childcare fees	<b>159,617</b>	<b>159,617</b>	173,703	173,703
<b>Total receipts</b>	<b>159,657</b>	<b>159,657</b>	174,803	174,803
<b>Payments</b>				
Gross salaries	<b>161,852</b>	<b>161,852</b>	175,316	175,316
Employer pension costs	<b>4,160</b>	<b>4,160</b>	4,385	4,385
Staff training	-	-	671	671
Staff uniforms	<b>82</b>	<b>82</b>	122	122
Staff outings	<b>195</b>	<b>195</b>	460	460
Equipment purchases	<b>78</b>	<b>78</b>	13	13
Food costs	<b>1,649</b>	<b>1,649</b>	2,387	2,387
Resources costs	<b>698</b>	<b>698</b>	1,388	1,388
Trip costs	<b>55</b>	<b>55</b>	480	480
Travel costs	<b>87</b>	<b>87</b>	206	206
Rental costs	<b>1,798</b>	<b>1,798</b>	500	500
Insurance	<b>854</b>	<b>854</b>	837	837
Membership, registration and disclosure fees	<b>290</b>	<b>290</b>	240	240
IT and office costs	<b>1,439</b>	<b>1,439</b>	1,948	1,948
Advertising costs	-	-	48	48
Payroll processing fees	<b>1,581</b>	<b>1,581</b>	1,533	1,533
Bookkeeping fees	<b>972</b>	<b>972</b>	550	550
Independent examination fees	<b>480</b>	<b>480</b>	400	400
Bank charges	<b>897</b>	<b>897</b>	997	997
<b>Total payments</b>	<b>177,202</b>	<b>177,202</b>	192,481	192,481
<b>(Deficit)/surplus for the year</b>	<b>(17,545)</b>	<b>(17,545)</b>	(17,678)	(17,678)
<b>Funds brought forward</b>	<b>45,986</b>	<b>45,986</b>	63,664	63,664
<b>Funds carried forward</b>	<b>28,441</b>	<b>28,441</b>	45,986	45,986

# Prestonpans Kids Club

## Statement of Balances

As at 30 June 2025

Notes	2025			2024		
	£	£	£	£	£	£
	Opening balance	Deficit for year	Closing balance	Opening balance	Deficit for year	Closing balance
Bank accounts	45,912	(17,528)	28,384	63,446	(17,534)	45,912
Cash	74	(17)	57	218	(144)	74
<b>Total bank balances</b>	<b>45,986</b>	<b>(17,545)</b>	<b>28,441</b>	<b>63,664</b>	<b>(17,678)</b>	<b>45,986</b>

### Represented by:

Unrestricted funds		28,441	45,986
		<u>28,441</u>	<u>45,986</u>

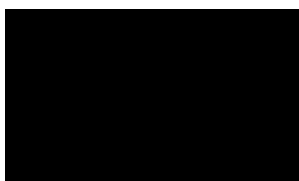
### Statement of assets at 30 June

	2025	2024
	£	£
Fees outstanding	5,329	5,399
	<u>5,329</u>	<u>5,399</u>

### Statement of liabilities at 30 June

	2025	2024
	£	£
HMRC PAYE and NI due	807	858
Independent Examination fees	480	480
Payroll processing fees	316	309
Fees paid in advance	-	452
Funds held for staff night out	-	100
	<u>1,603</u>	<u>2,199</u>

The financial statements on pages 5 to 7 were approved by the Trustees on 17 September 2025 and signed on their behalf by the undernoted:



The notes on page 7 form part of these financial statements.

## Notes to the financial statements

for the year ended 30 June 2024

### 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, all funds are defined as unrestricted.

### 2. Donated goods and services

The Club benefits from the use of space at Preston Tower Primary School at no charge. The only volunteers are the Charity Trustees.

### 3. Remuneration and transactions with Trustees

There was no remuneration or expenses paid to the Trustees during the year ending 30 June 2025 (2024: nil).

## **Treasurers Report September 2025**

### Overall Summery

In the financial year 1 July 2024 - 30 June 2025 Prestonpans Kids Club recorded the following in its accounts.

Bank Balance as of 1 July 2024 - £45,912.11

Income - £159,674.52

Grants Received - £0

Total Income - £159,674.52

Total Outgoings - £177,411.48

Net Income - £Loss of 17,736.96

Bank Balance as of 30 June 2025 - £28,385.15

### Quickbooks

Prestonpans Kids Club now have a good understanding of the workings of Quickbooks and is working well.

### Key Financial Highlights

- Prestonpans Kids Club have had another full financial year working with Cornerstone Accounts, the club have found this to have a good working relationship. Providing support, advice, and the annual accounts.
- The club has accepted new Primary 1 children from both primary schools within Prestonpans. The club unfortunately is not running at full capacity, however, continues to run with the appropriate ratio of adults to children.
- OSCR report was submitted last financial year with no penalties.
- The club has expanded to include a Playgroup (baby to nursery age) staffed by Prestonpans Kids Club. This opens 3 days per week for 1hour 55 minutes only until full approval of Care Inspectorate. Continuing to wait on Care Inspectorate approval.
- Holiday Club of summer 2024 was fully operational.

- Staff pay increase was agreed March 2025 resulting in a small financial increase of £886.04 per month to adhere to the minimum wage increase.
- Club fees for breakfast, afterschool and holiday club were increased slightly due to economical financial increase as well as staff pay increase to keep in line with minimum wage increase.

#### Looking Forward

- Bank balance to be monitored carefully over the next financial year to ensure a minimum of 3 months staff wages are maintained. This has been agreed by the committee as the minimum balance required in the event the club has to be wound up.
- The accounts for 2024/2025 need to be formally signed off and submitted to OSCR by 31 March 2026.

## Chairperson's Report 1st July 2024 to 30th June 2025

### Overall Summary

Prestonpans Kids Club as had a very successful year. Opening as normal 13th August 2025 for the new school year with our usual offerings of breakfast club, after school club and holiday.

The club conducted successful Summer, October, February and Easter holiday club with a range of children attending and participating in fun local activities.

### Notable Events over the year

Summer Holiday Programme was a huge success. This was very busy and unfortunately the club had to turn some children away as it was full. The day trips in this programme included North Berwick, Yellowcraigs, Portobello beach, Nelson Park amongst many others.

Halloween Party- This saw a full range of Halloween activities, spooky face painting, dooking for apples, fancy dress outfits, decorating a spooky snack and a whole lot more.

Christmas Disco- Once again this was a hugely popular event that saw all the children dancing away and going home with a selection box. A great way to finish up before Christmas.

February Week – This was a busy week for the club, lots of families taking the opportunity to utilise the holiday club. We were based at St Gabriels PS as Preston Tower was getting electrical work completed and no children were allowed in the school. This change worked out well and children and staff enjoyed the environment.

Easter Break – This was a very busy time for the club, every day was almost full to capacity, children participated in Easter themed arts & crafts, baking, and visits to local parks.

Summer fun week - This took place during the final full week of term and each day offered a different activity- water fun day, outdoor disco and party games, a picnic at Preston Tower Gardens, messy play, finishing with a trip to the beach on the Friday. All the children loved this week, and parents were overheard booking their children into extra sessions as it all sounded so good. What a lovely way to finish off a busy year.

### Staffing

■■■■ left us in October and there has been no further changes.

### Finances

Club finances will be covered by the Treasurers report, with the bank accounts and quickbooks accounts matching well each month.

### Playgroup

Playgroup has been running very well this year. Staff have settled into a routine with this, seeing a lot of new parents taking up the services being offered. Opening 3 mornings per

week at the Pennypit Centre, for 1.5 hours per morning. Playgroup offers up to 15 spaces per morning for children aged over 2.

To conclude as chairperson I would like to thank everyone who has given their time to the committee, as well as all the staff who are working with the children day in day out. None of this would be possible without you so thank you.



Chair Prestonpans Kids Club