Scottish Charity Number: SC020561

Barlanark Out Of School Care

Financial Accounts for the year ended 31st March 2025.

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Barlanark Out Of School Care

Charity Name and Number

Barlanark Out of School Care : recognised charity number SC020561

Correspondence Address

[redacted]

Management Committee

[redacted]

Professional Advisors

Bankers:

Clydesdale Bank Plc/Virgin Money

Independent Examiner:

[redacted]

REPORT OF THE MANAGEMENT COMMITTEE/TRUSTEES
FOR YEAR ENDED 31 MARCH 2025.

The Management Committee/Trustees present their Report and Accounts for the year ended 31 March 2025.

1. **Objectives and Activities**

The principal activities of the charity continued to be:
The advancement of the education and social welfare of children in Barlanark and its environs by the development of day care and recreational facilities for children especially where both parents are in full-time employment, further education or training during out of school hours and school holidays.
The charity shall be non-party political, non-sectarian and non-racist.

2. **Management and Governance Arrangements**

The charity is constituted as an Association by means of a document of constitution dated September 1993.
Appointment of committee members is governed by the constitution of the charity. The Management Committee is authorised to appoint new committee members to fill vacancies arising through resignation or death of an existing committee member.
The charity is recognised as a charity under Scottish Charity number SC020561.

The Management Committee who served during the year were –

[redacted]

Report of the Management Committee for the year ended 31 March 2025.

3. **Financial Review and Reserves Policy**
The charity's main sources of funding continue to be from parents/carers, colleges and local authority grants. Additional funds were received during this year as support for exceptional circumstances arising. This funding was received by way of Government/Local Authority grants under the SAC schemes
The service has net assets of £ 43,440 as at 31st March 2025 (2024 - £ 57,000). These funds are applied generally to enhance the range and quality of services provided.
The committee/trustees policy is to maintain reserves at around 2 to 3 months running costs in order to meet commitments and to cover seasonal cashflow variations.

4. **Achievements and Performance of the Service**
As an integral part of local services within the community we will continually work with other agencies and individuals to promote a complimentary pattern of effective relationships for the benefit of local people. We believe that through meaningful and mutually beneficial partnership working arrangements we will effectively contribute to the development of the area and towards the achievement of social childcare goals within Glasgow.
In addition to the important role our services continue to play in the range of care, play and learning opportunities for children the organisation also continues to support parents in employment, training and education as part of the local economic activity within the city. Due acknowledgement is made by the committee of the continued support of the service through grants and donations and in particular Glasgow City Council. Throughout the year we continued to participate in the Test for Change scheme through the Government's School Aged Childcare Policy (SAC) to identify the needs of children and families in Glasgow.

5. **Independent Examiner**
A resolution for the re-appointment of [redacted] will be proposed at the Annual General Meeting.

6. **Statement of Responsibilities of Members of Committee**
The Committee members are responsible for the preparation of accounts for each financial year which give a true and fair view of the state of affairs of the Organisation at the end of the year and of its results for that period. In preparing those accounts the members are required to:
1. Select suitable accounting policies and then apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether applicable accounting standards have been followed.
4. Prepare the accounts on the going concern basis unless it is inappropriate to assume that the scheme will continue.

The Committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Organisation and which enable them to comply with the accounting procedures of The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the project and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Approved by the Management Committee on 6th November,2025 and signed on its behalf by

[redacted]

Independent Examiner's Report to the Management Committee of Barlanark Out of School Care.

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 4 to 7.

Respective responsibilities of the Management Committee

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. 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 Account (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 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 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, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

[redacted]

6th November, 2025.

Barlanark Out of School Care
Income and Expenditure Account
Statement of Financial Activities for year to 31 March 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Incoming Resources				
Charitable Activities	£			
Generated income- fees/vouchers from parents	54,876	-	54,876	57,972
Glasgow/Kelvin/Clyde Colleges	15,598	-	15,598	6,310
Charitable Funders				
GCC SAC funding	-	24,929	24,929	28,517
Glasgow Communities Fund	-	32,272	32,272	47,548
Transitional Fund	-	-	-	-
Other Income	-	5,000	5,000	4,870
Total Incoming Resources	70,474	62,201	132,675	145,217
Resources Expended				
Charitable Activities				
Salaries and NIC	62,958	57,005	119,963	112,735
Staff training and welfare	823	-	823	206
Employment Costs	63,781	57,005	120,786	112,941
Rent,Water Rates & Electricity	9,644	5,196	14,840	12,878
Insurance	712	-	712	661
Repairs and Maintenance	823	-	823	1,167
Property Costs	11,179	5,196	16,375	14,706
Postage & Stationery	17	-	17	100
Telephone & Internet	1,423	-	1,423	1,262
Equipment leasing	1,208	-	1,208	2,043
Bank Charges	306	-	306	388
Depreciation	162	-	162	217
Administration Costs	3,116	-	3,116	4,010
Outings and Travel	36	-	36	394
Provisions	2,813	-	2,813	3,050
Toys and Equipment Purchases	887	-	887	7,038
Payroll Administration Fees	1,372	-	1,372	1,175
Other Costs	5,108	-	5,108	11,657
Total Charitable Activities Costs	83,184	62,201	145,385	143,314
Governance Costs				
Independent Examiners Fees	850	-	850	850
Total Governance Costs	850	-	850	850
Total Resources Expended	84,034	62,201	146,235	144,164
Net Incoming/Outgoing Resources	(13,560)	-	(13,560)	1,053
Reconciliation of Funds				
Total Funds Brought Forward	57,000	-	57,000	55,947
Total Funds Carried Forward	£ 43,440	-	43,440	£ 57,000

There were no recognised gains or losses other than those shown in the Statement of Financial Activities.
The notes to the accounts form part of these financial statements.

Barlanark Out Of School Care
Balance Sheet
As at 31st March, 2025

	Unrestricted	Restricted	2025	2024
			£	**£**
Fixed Assets				
Tangible assets			488	650
Current Assets				
Debtors			2,963	24,798
Cash at bank and on hand			40,839	32,402
			43,802	57,200
Creditors: Amounts falling due within one year			850	850
Net current assets			42,952	56,350
Net assets			**£ 43,440**	**£ 57,000**
Capital and Reserves				
	£	£		
Balance Brought Forward	57,000	-		55,947
Surplus / (Deficit) for the Year	(13,560)	-		1,053
			43,440	£ 57,000
Total Capital Employed			**£ 43,440**	**£ 57,000**

The financial statements on pages 4 to 7 were approved by the Management Committee on 6th November2025 and signed on its behalf:

[redacted]

The notes on pages 6-7 form part of these financial statements.

Barlanark Out Of School Care
Year ended 31 March 2025

Notes to the accounts

1 *Accounting Policies*

The accounts are prepared under the historical cost convention and are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

2 *Tangible Fixed Assets*

Fixed assets are shown at historical cost.
Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life.

Equipment	Reducing balance	25%

	Fixtures & Equipment	**Total**
	£	£
Cost		
At 1 April 2024	11,534	11,534
Additions	-	-
At 31 March 2025	11,534	11,534
Depreciation		
At 1 April 2024	10,884	10,884
Charge for year	162	162
At 31 March 2025	11,046	11,046
Net Book Amounts		
At 31 March 2025	488	488
At 31 March 2024	650	650

3 *Emoluments*

Total emoluments paid for the year were	£119,963	(2024-£ 112,735)
The average number of employees during the year was -	8	(2024 - 9)

Barlanark Out of School Care
Year ended 31 March 2025

Notes to the accounts - continued.

4 ***Debtors***

	2025	2024
	£	£
	£	£
Due from GCVS	2,963	24,798
	2,963	24,798

5 ***Creditors and Accrued Charges***

	2025	2024
	£	£
Independent Examiners Fees	850	850
Other creditors	-	-
	850	850

6 ***Taxation***

Barlanark Out Of School Care is regarded as a charity for tax purposes under Section 505 of the Income and Corporation Taxes Act 1988.

7 ***General Fund Movements***

	Brought forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
Unrestricted	57,000	70,474	84,034	43,440
Restricted	-	62,201	62,201	-
	57,000	132,675	146,235	43,440

8 **Parents Fees**

Parents fees includes £ 24,929 received from the Scottish Government School Aged Childcare Test of Change for Glasgow in respect of funding paid directly toward parents childcare costs.