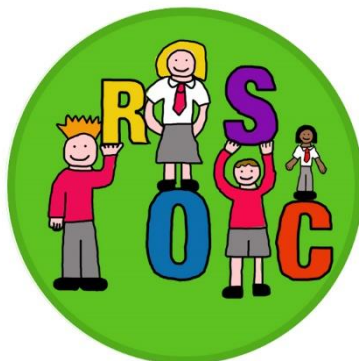


Ralston Out of School Care



**Financial Accounts
for the year ended
30th June 2024**

Ralston Out of School Care

Charity Registration No. – SC025365

REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 30TH JUNE 2024

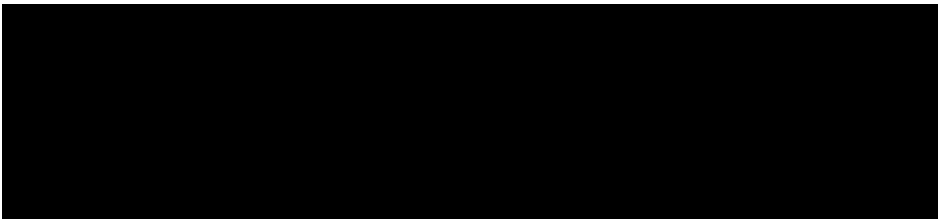
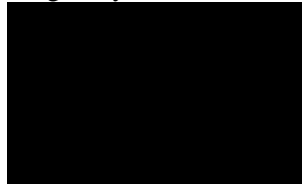
The Executive Committee present the Executive Committee's Report and Financial Statements for the year ended 30th June 2024.

Principal Activities and Executive Committee

The principal activity of Ralston Out of School Care in the year under review was the provision of out of school care for children attending Ralston Primary School.

The Executive Committee who served during the year ended 30th June 2024 were:

Chairperson
Vice Chair
Secretary
Treasurer
Head of Service



Particulars of The Governing Deed

The objects of Ralston Out of School Care shall be to:-

- a) Promote the care and education of children attending Ralston Primary School who are in need of care during out of school hours and to promote the provision of facilities for the recreation and other leisure time occupation of such children, in the interests of social welfare, with the object of improving their conditions of life.
- b) Advance the education and training of persons providing such care and education and recreation facilities.

The association will be non-party political, non-sectarian and non-racist.

Method of Selecting and Recruiting Committee Members

- a) Executive Committee members shall be proposed and elected or re-elected, annually from within the membership. Office bearers shall be selected from within the Executive Committee at its first meeting thereafter.
- b) The Executive Committee shall consist of a minimum of six parent/guardian members and have the power to co-opt additional members.
- c) The Executive Committee shall have power to appoint such sub-committees as it may from time to time decide and shall determine their powers and terms of reference.

Ralston Out of School Care

Reserves Policy

The policy of Ralston Out of School Care is to retain sufficient financial reserves to pay outstanding creditors including wages and redundancy payments to its employees in the event of a planned or unplanned closure.

Risk Management

Risk assessments have been carried out by the Manager for all areas of the service. These will be reviewed periodically by the Management Committee as part of the internal audit process.

Statement of Executive Committee' Responsibilities

Charity law requires the Executive Committee to prepare a statement of accounts for each financial year. In preparing those financial statements, the Executive Committee are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue to operate.

The Executive Committee are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reporting Accountant

Henderson & Company Chartered Accountants have signified their willingness to act as Independent Examiners and a proposal for their re-appointment will be put to the Executive Committee's meeting.

Approved by the Executive Committee on ----- and signed on its behalf by:

Ralston Out of School Care

Ralston Out of School Care

AGM REVIEW OF RALSTON OUT OF SCHOOL CARE

The period between 2023 and 2024 has been another of challenges for the Ralston Primary Out of School Care. We have a new framework from the Care Inspectorate to be measured against this will allow us to progress the service efficiently taking into consideration the indicators set out by Care Inspectorate.

We are changing the service to SCIO which will make the service more robust and give more support to all service users in particular the committee that run the service.

We have been looking at an asset transfer from Renfrewshire Council to ensure the smooth continuity of the service in coming years, we are in talks with the council.

The service is experiencing better numbers this year which puts us in a better position to support the staff team, the committee and all service users.

The focus of the service has changed little over this period, continuing to ensure the following:

- To ensure that we maintained and develop the out of school care
- To ensure that we maintained staff jobs
- To ensure that children and parents are safe
- Ensure security of the service for the future

The staff over this period have been very flexible as the service moves on. It has been a busy time with Staff training and development being high on the service agenda.

Committee meetings have returned to face-to-face meetings and a full AGM for all parents to attend

ACHIEVEMENTS AND PERFORMANCE

The service has had a great year focusing on delivering some amazing activities and facilities for the children. The fact the service has done so well is a testament on how well the service is managed and the professionalism of the staff and committee which run the service

- a) The number of people who use the service has increased since the school has started back due to a mixture of advertisement and people returning to workplaces.

Ralston Primary Out of School Care

- b) The service provides a service 50 weeks out of 52 weeks.
- c) The focus of achievements has now moved to improving the quality of the service we offer to parents and children.
- d) We are looking at major changes in the ROSC which will be apparent in the next few years, we are changing to a SCIO and are hoping to arrange an asset transfer via Renfrewshire Council.

PLANNED IMPROVEMENTS

We continue to update and improve all our policies and procedures. With the focus shifting to quality of care and the quality framework for day-care of children, childminding and school-aged childcare, the service is focusing on the following

- Evaluating and improving nurturing care and support of children in the service
- Evaluating and improving opportunities for play and learning for all children in the service
- Evaluating and improving our facilities and environment to ensure children experience high quality facilities
- Evaluate and improve staff deployment and development

Fundraising

- The service will be looking for ideas on how to raise funds from parents over the next period.
- (manager) has also secured some funding through grants for the service which has helped the service financially.
- Working with the Children's Committee to raise funds for their suggestions and ideas

Parents

We are continuing to use Parent drop ins to feedback information to parents. These work well with parents being able to chat with key worker staff about how their child is doing and to feedback information to the service as well. This year's parents' night has already been organised

Social media has played a big part in engaging with parents and this has continued with regular update of information and pictures on the service closed Facebook page. The services website has also been updated and is now a vibrant first stop for parents looking to learn about and use the service.

Ralston Out of School Care

The social side of the service has resumed, and we are looking to start planning parent and family social nights again

The staff and management have been extremely grateful for the support and feedback from the parents over the last year.

For the forthcoming year, the committee intend to continue to ensure that the service remains open for use by parents and secure the jobs for staff while ensuring the safety of the children. Specifically, the committee has identified the following potential areas which require to be looked at:

- a) To explore possible grant aid for the service.
- b) To look at the long-term plan for the service.
- c) To explore the possibility of acquiring some land or local building to locate the service to its own building new premises.

d) Fees

The service is a non-profit making charity and all money raised from fees are used to pay staff and resource costs for the service.

To ensure we are a living wage provider, and we are doing the best for our staff team we will raise the fees slightly each year to make things easier for families to afford.

We are however still below the average price for a registered out of school care service.

Yours Sincerely


Chairperson

Ralston Out of School Care

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF RALSTON PRIMARY OUT OF SCHOOL CARE

I report on the accounts for the year ended 30th June 2024 set out on pages 7 to 11.

Respective Responsibilities of the Executive Committee and The Independent Examiner

The Executive committee 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's Executive committee 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.

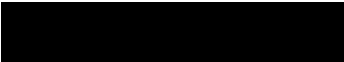
Basis of Independent Examiner's Statement

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 Executive committee 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.


Henderson & Company
Chartered Accountants
73 Union Street
Greenock
PA16 8BG

2024

Ralston Out of School Care

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30TH JUNE 2024

		Unrestricted Funds 30/6/24 £	Restricted Funds 30/6/24 £	Total Funds 30/6/24 £	Total Funds 30/6/23 £
	Notes				
Incoming Resources					
Incoming Resources from generated funds:-					
Voluntary Income:					
Donations and Grants	2	6,120	-	6,120	5,238
Activities for generating funds:	2	605		605	-
Investment Income		-	-	-	-
Incoming Resources from Charitable activities:-					
Income from Fees		179,969	-	179,969	190,034
Sundry Income		165	-	165	202
Total Incoming Resources		186,859	-	186,859	195,474
Resources expended					
Costs of generating funds					
Fundraising		-	-	-	-
Charitable Activities	3	208,702	-	208,702	190,912
Governance Costs	3	3,248	-	3,248	2,180
Total Resources expended		211,950	-	211,950	193,092
Net Movement in Funds		(25,091)	-	(25,091)	2,382
Reconciliation of Funds					
Total Funds brought forward		261,452	-	261,452	259,070
Total Funds carried forward		236,361	-	236,361	261,452

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Ralston Out of School Care

BALANCE SHEET AS AT 30TH JUNE 2024

	Notes	£	30/6/24 £	30/6/23 £
Fixed Assets				
Tangible Assets	4		356	712
Current Assets				
Debtors	5	3,241		4,146
Cash at bank and in hand		235,730		260,803
		238,971		264,949
Creditors: Amounts falling due within one year	6	(2,966)		(4,209)
Net Current Assets			236,005	260,740
Net Assets			236,361	261,452
Unrestricted Funds				
Designated Funds				-
General Funds		236,361	236,361	261,452
			236,361	261,452
Restricted Funds			-	-
Total Funds			236,361	261,452

These accounts are prepared in accordance with the Charities Accounts (Scotland) Regulations 2006.

The financial statements were approved by the Executive Committee on ----- and signed on their behalf by:

Treasurer

**NOTES TO THE FINANCIAL STATEMENTS FOR
THE YEAR ENDED 30TH JUNE 2024**

1. Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The principal accounting policies adopted in the preparation of the financial statements are set out below.

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

d) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

e) Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised, including any incidental expenses of acquisition.

The main depreciation rate is 33 1/3% straight line.

Ralston Out of School Care

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024

2. Donations and Grants

	Unrestricted £	Restricted £	30/6/24 £	30/6/23 £
Renfrewshire Council	6,120	-	6,120	5,238
Fundraising	605	-	605	-
The Corra Foundation	-	-	-	-
	6,725	-	6,725	5,238

3. Detail of Expenditure

	30/6/24 £	£	30/6/23 £	£
Charitable Activities				
Advertising	-		85	
Bank Charges	32		72	
Depreciation – computer	356		356	
Depreciation – furniture and equipment	-		-	
Depreciation – toys	-		-	
Gifts	314		695	
Entertainment	420		300	
Other general expenses	20		574	
Insurance	330		344	
Materials food etc	6,390		5,107	
Office expenses	163		203	
Rent and Rates	7,678		9,989	
Repairs and maintenance	161		519	
Salaries	176,925		166,209	
External activities workers	2,627		-	
Staff training	15		963	
Uniforms	769		992	
Telephone	1,467		1,249	
Trip expenses	8,973		3,105	
Donations	-		150	
Computer and Software	1,553		-	
Subscriptions	509		-	
		208,702		190,912
Governance Costs				
Accounting Fees	2,253		2,180	
Legal and Professional Fees	995		-	
		3,248		2,180
		211,950		193,092

Ralston Out of School Care

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2024

4. Tangible Assets

	Computer Equipment	Furniture and Equipment	Toys	Total
	£	£	£	£
Cost				
30/6/2023	4,085	5,288	934	10,307
Additions	-	-	-	-
Disposals	-	-	-	-
30/6/2024	4,085	5,288	934	10,307
Accumulated Depreciation				
30/6/2023	3,373	5,288	934	9,595
Charge for Year	356	-	-	356
Disposals	-	-	-	-
	3,729	5,288	934	9,951
Net Book Value				
30/6/2024	356	-	-	356
30/6/2023	712	-	-	-

5. Debtors

	30/6/24 £	30/6/23 £
Outstanding Fees	2,822	3,900
Sundry Debtors	-	-
Prepayments and Accrued Income	419	246
	3,241	4,146

6. Creditors

Creditors: amounts falling due within one year

	30/6/24 £	30/6/23 £
Trade Creditors	-	(1,259)
Sundry creditors and accrued expenses	(869)	(1,100)
PAYE & NI Control Account	(2,097)	(1,850)
	(2,966)	(4,209)