

Charity Registration Number: SC032892

JEDBURGH OUT OF SCHOOL CLUB

ANNUAL REPORT AND FINANCIAL STATEMENTS

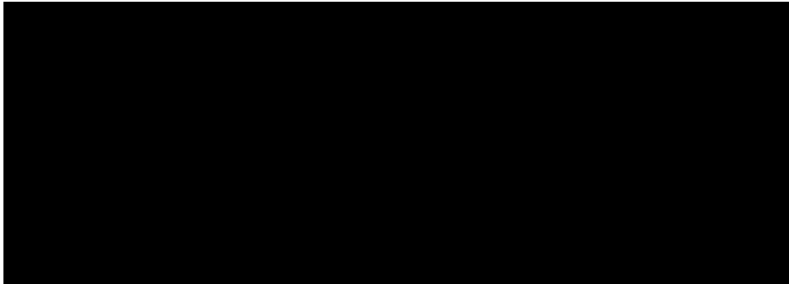
YEAR TO 31ST MARCH 2025

JEDBURGH OUT OF SCHOOL CLUB

REFERENCE AND ADMINISTRATIVE DETAILS

Founding Document:- Constitution dated 5th March 2002.

A Scottish Charity:- SC032893



Independent Examiner Deans Accountants & Business Advisors Ltd
27 North Bridge Street
Hawick
ROXBURGHSHIRE
TD9 9BD

Bankers Lloyds TSB Scotland
Finance House
Orchard Brae
EDINBURGH
EH4 1PF

JEDBURGH OUT OF SCHOOL CLUB

REPORT OF THE TRUSTEES

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

- Objectives of Charity:**
- (a) To promote the care and education of children in need of care during out of school hours and school holidays and to promote the provision of facilities for the recreation and other leisure time occupation of such children in the interest of social welfare with the object of improving their conditions of life and
 - (b) to advance the education and training of persons providing such care and educational / recreational facilities.

In furtherance of these objects, but not otherwise, the Project shall -

- (i) provide high quality childcare facilities and social interactions in out of school hours for children aged 5 - 14 years from the catchment area of the Jedburgh Schools and surrounding areas.
- (ii) enable members to join together in discussion and action with all those engaged in furtherance of the above purposes.
- (iii) enable members to share information and experience.
- (iv) liaise with statutory, private and voluntary sectors involved in out of school care and learning provision.

Public Benefit: The trustees confirm that all activities are undertaken to further public benefit.

Report on the Activities of the Charity: The Trustees have supported the objectives of the charity in the year under review.

Reserves Policy: It is the policy of the Trustees to distribute the income of the Trust in the form of Charitable Expenditure, Grants or Donations. The Trustees are permitted in terms of the Constitution, to carry forward any undistributed income during which time it is anticipated that such income would be applied for charitable purposes in accordance with the Constitution.

Risk Management: The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to major risks.

Financial Review: During the year the charity's income has increased from £47,302 to £53,024. As of 31 March 2025 the charity's fund balance was £6,301, an increase from the brought forward funds of £2,899.

Recruitment and Appointment of Trustees: The management of the charity is the responsibility of the Trustees who are elected and coopted under the terms of the constitution.

JEDBURGH OUT OF SCHOOL CLUB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 require the Trustees to prepare a statement of accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of its results for that period.

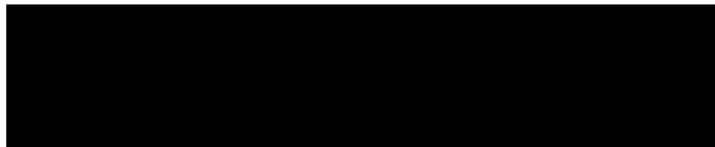
In preparing those accounts, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The above noted legislation also required the Trustees to be responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the trust to enable them to ensure that the accounts comply with the legislation. The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report and the accounts comply with current statutory requirements, the Constitution Deed and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102).

Approved by the Trustees on 2025-12-22
..... and signed on their behalf



INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF JEDBURGH OUT OF SCHOOL CLUB

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages 5 to 9.

Respective responsibilities of the 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. The charity trustees 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 examiners' statement

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 examiners' 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 to comply with Regulation 8 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.



Date: 22-12-25

JEDBURGH OUT OF SCHOOL CLUB
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR TO 31ST MARCH 2025

<u>Income and Endowments from:</u>	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
Fee income		35,210.00	32,678.00
Donations		302.00	4,525.00
Grants		240.00	0.00
Misc income		17,272.00	10,099.00
		<hr/>	<hr/>
Total Income		<u>53,024.00</u>	<u>47,302.00</u>
 <u>Expenditure on:</u>			
Salaries and wages		43,277.00	40,388.00
Rent, heat, light and insurance		0.00	0.00
Cleaning and consumables		2,002.00	2,967.00
Legal		272.00	172.00
Repairs		0.00	277.00
Travel		1,299.00	1,131.00
Telephone		303.00	294.00
Training		981.00	440.00
Sundries		200.00	177.00
Staff Entertainment		591.00	0.00
Depreciation		79.00	97.00
Payroll processing fees		318.00	542.00
Independent examiner's fee		300.00	300.00
		<hr/>	<hr/>
Total Expenditure		<u>49,622.00</u>	<u>46,785.00</u>
 Net Income/ (Expenditure)		 <u>3,402.00</u>	 <u>517.00</u>
 <u>Appropriated Thus:</u>			
Undistributed Income		<u>3,402.00</u>	<u>517.00</u>

All funds are unrestricted.

JEDBURGH OUT OF SCHOOL CLUB
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST MARCH 2025

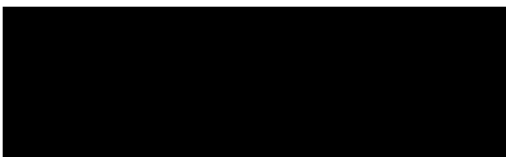
	<u>Restricted</u> <u>Income</u> £	<u>Unrestricted</u> <u>Income</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
<u>Income and Endowments from:</u>				
Charitable activities	-	35,210.00	35,210.00	32,678.00
Donations and grants	-	542.00	542.00	4,525.00
Misc income	-	17,272.00	17,272.00	10,099.00
Total Income and Endowments	-	53,024.00	53,024.00	47,302.00
<u>Expenditure on:</u>				
Charitable activities	-	43,277.00	43,277.00	40,388.00
Other costs	-	6,345.00	6,345.00	6,397.00
Total Expenditure	0.00	49,622.00	49,622.00	46,785.00
Net Income/ (Expenditure)	-	3,402.00	3,402.00	517.00
Transfer Between Funds	-	-	-	-
<u>Reconciliation of Funds</u>				
Fund balance brought forward	-	2,899.00	2,899.00	2,382.00
Fund balance as at 31 March 2025	-	6,301.00	6,301.00	2,899.00

JEDBURGH OUT OF SCHOOL CLUB
BALANCE SHEET AS AT 31ST MARCH 2025

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
Fixed Assets			
Tangible assets		<u>361.00</u>	<u>440.00</u>
Current Assets			
Cash at bank and in hand		6,522.00	2,998.00
Debtors		<u>0.00</u>	<u>0.00</u>
		<u>6,522.00</u>	<u>2,998.00</u>
Current Liabilities			
Creditors	2	<u>582.00</u>	<u>539.00</u>
Net Current Assets		5,940.00	2,459.00
Net Assets		<u>6,301.00</u>	<u>2,899.00</u>
Funds of the Charity			
Restricted Funds		0.00	0.00
Unrestricted Funds	4	<u>6,301.00</u>	<u>2,899.00</u>
Total Funds		<u>6,301.00</u>	<u>2,899.00</u>

2025-12-22

Approved by the Trustees and authorised for issue on and signed on their behalf by:



Trustee

JEDBURGH OUT OF SCHOOL CLUB
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1 Accounting Policies

Statement of compliance

The financial statements have been prepared 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) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Basis of preparation

Jedburgh Out of School Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and rounded to the nearest £0.

Income and Expenditure

Revenue grants, interest on Bank Deposits and Income Tax Repayments are included in the Accounts on a received basis. Capital grants are transferred to a deferred income account and taken to the Income and Expenditure Accounts in accordance with the relevant depreciation policy for the asset category. Expenditure is included in the Accounts on an accruals basis.

Depreciation

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<u>Asset class</u>	<u>Depreciation method and rate</u>
Motor vehicles	25% reducing balance
Fixtures and fittings	20% reducing balance
Equipment	18% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Current Liabilities

<u>Creditors</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Deans Accountants and Business Advisors Limited	300.00	300.00
PAYE/NI payable	226.00	239.00
Pension payable	56.00	0.00
	<u>582.00</u>	<u>539.00</u>

3 Trustee Expenses

No fees or expenses have been paid to the Trustees. All Trustees act gratuitously.

4 <u>Net Asset Reconciliation</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
	<u>Income</u>	<u>Income</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets	0.00	361.00	361.00	440.00
Cash at bank	0.00	6,522.00	6,522.00	2,998.00
	<u>0.00</u>	<u>6,883.00</u>	<u>6,883.00</u>	<u>3,438.00</u>
Creditors	0.00	(582.00)	(582.00)	(339.00)
	<u>0.00</u>	<u>6,301.00</u>	<u>6,301.00</u>	<u>2,899.00</u>

5 Related Party Transactions

No related party transactions occurred during the year.

