

ST NINIANS OSC

Annual Report & Financial Statements

For the year ended

31 March 2025



Scottish Charity No SC035603

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

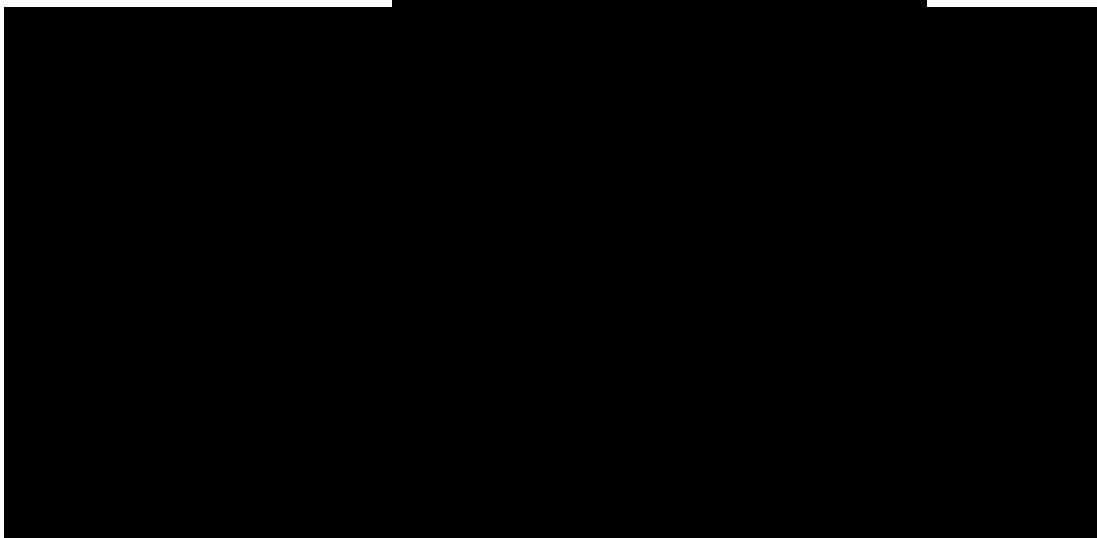
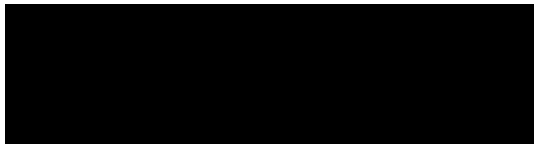
The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name St Ninians OSC

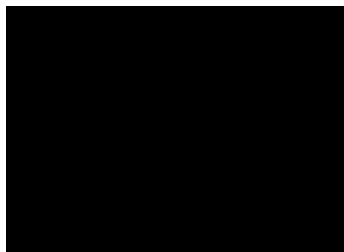
Charity Number SC035603

Principal Address



Bankers Bank of Scotland
Stirling Port Street
FK8 2EJ

Independent Examiner



GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and was incorporated on 29th December 2016. It is governed by its constitution

Appointment of Trustees

The board of trustees, which normally meets on a monthly basis, are the charity's trustees. Membership of the board is open to all parents and guardians of children in the charity.

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FOR THE YEAR ENDED 31 MARCH 2025

Trustees are elected at the Annual General Meeting which is normally held in June. Under the constitution, there must be a minimum of three and not more than eleven elected trustees. The trustees may co-opt a further two trustees if they consider it would be in the interests of the charity to do so.

Management

The trustees are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to paid members of staff. The charity employs four permanent staff and six sessional who are employed on a zero-hour contract.

The trustees are particularly aware of their responsibilities for Health and Safety, especially for the children. In addition to comprehensive insurance, all our staff and Chair Person has disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

Organisational Structure

The structure of the organisation consists of: -

the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself;

the BOARD - who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

OBJECTS & ACTIVITIES

Charitable purposes

The club's purpose is the provision and organisation of recreational activities for children attending St Ninians Primary School.

Activities

St Ninians Out of School Care offers high-quality childcare for pupils of St Ninians Primary School who require care outside of regular school hours. The service provides a safe, engaging, and stimulating environment where children can enjoy a variety of play-based experiences.

Children attending the club have access to a wide range of child-led activities, both indoors and outdoors. These may include dressing up, model making, board games, arts and crafts, den building, and sports. They are also encouraged to explore new interests and develop skills through unique opportunities such as woodwork, magician and circus skills workshops, or even handling exotic animals. These enriching experiences are delivered by club staff or brought in through external providers.

ACHIEVEMENTS & PERFORMANCE

Celebrating 20 Years of St Ninians OSC

2025 was a special year for St Ninians Out of School Club as we celebrated our 20th anniversary. To mark the occasion, we organised a fun-filled week of activities and treats for the children, which they thoroughly enjoyed. We also held a celebratory meal for all our staff to thank them for their dedication and hard work over the past two decades.

Strong Attendance Throughout the Year

The club continued to be well-used by families in the community, with most days running at full capacity. Fridays were a bit quieter, as usual, but overall demand remained high. We also kept a waiting list for full-day sessions, showing just how valued the club is locally.

New Parent Committee Members

We ran a successful campaign to get more parents involved in the running of the club. As a result, three new parents joined the committee, bringing fresh ideas and extra support to help guide the club forward.

Investing in Our Staff

In August 2024, we carried out a full review of staff pay. This helped ensure fairness among senior staff doing similar roles. We also introduced a new pay structure for sessional staff, with clear levels based on experience

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FOR THE YEAR ENDED 31 MARCH 2025

and responsibility. This helps us recognise staff skills, support career development, and attract strong candidates in future.

More Outdoor Learning

One of our goals this year was to offer more outdoor activities for the children. We achieved this by hiring Ross Caldwell, who brings great experience in outdoor education. His input is already helping us provide exciting and meaningful outdoor learning opportunities.

Improved Internet Access

We solved long-standing internet issues by installing a new TP-Link Deco 5G router using the O2 mobile network. This has replaced the old system from Stirling Council and now gives us reliable internet access for admin and online resources.

Better Financial Management

Following advice from our last independent examination, we improved how we handle petty cash, making things more efficient and secure. We also made good progress in reducing overdue parent fees by updating our procedures and communication. This has helped improve the club's financial stability.

FINANCIAL REVIEW

Receipts on the year were £100,600 (2024: £78,046) Payment for the accounting year were £92,279 (2024: £77,468). The charity had a surplus of £8,321(2024: £578).

We have continued close monitoring of finances with termly budgets in place and termly projections of income from fees and likely expenditure. This allows tracking of any potential surplus or deficits and allows timely action if required.

Funds at bank on 31/03/25 amounted to £42,475 (2024: £34,154)

Reserves Policy

St Ninians Out of School Care has reserves of £42,475 (2024: £34,154). The trustees believe that four month's running costs are a good level of reserves and £30,000 represents approximately four month's salaries together with potential statutory redundancy payment requirements should the club have to close at any point, plus overheads.

FUTURE PLANS

Building upon the successes and lessons learned from the past year, the OSC committee has identified several key areas for development and improvement in the upcoming operational year of 2025/26:

- **Governance Review:** A comprehensive review of the OSC Constitution is planned to ensure it remains fit for purpose, reflects current best practices, and aligns with the evolving needs of the organisation.
- **Committee Role Clarity:** To enhance the effectiveness and engagement of the parent committee, detailed role profile descriptions will be developed for all committee posts. This will provide clarity regarding responsibilities and expectations for potential and existing members.
- **OSCR Compliance:** Full compliance with the updated requirements for charities under the Office of the Scottish Charity Regulator (OSCR) will be implemented. This will include the formal adoption of a Trustee financial declaration and the establishment of a comprehensive Trustee register.
- **Care Inspectorate Requirements:** The OSC will ensure full compliance with the regulations set forth by the Care Inspectorate, specifically regarding the provision of detailed information pertaining to "relevant individuals" within the parent committee structure.
- **Disclosure Scotland Act 2020:** The OSC will fully adhere to the requirements of the Disclosure Scotland Act 2020, which mandates membership in the Protecting Vulnerable Groups (PVG) scheme for all trustees. This will be implemented by the legal deadline of July 1st, 2025, reinforcing the OSC's commitment to safeguarding.
- **Succession Planning:** Recognising the dedication of long-standing trustees, the committee will

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FOR THE YEAR ENDED 31 MARCH 2025

proactively explore and provide opportunities for the succession of these roles to ensure the continuity of skills, experience, and effective governance within the OSC.

- **Activities:** OSC will activity source outdoor activity providers to bring variety to the programme.

APPROVAL

This report was approved by the trustees on 24th June 2025 and signed on their behalf by:



Chairperson

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of St Ninians OSC

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 8 to 11.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

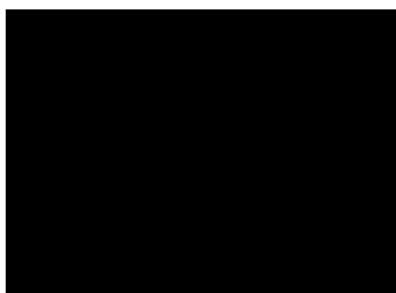
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 Examiner's Statement

In connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.



24th June 2025

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2025	2024
Receipts		£	£	£	£
Trading Income		100,495	-	100,495	78,037
Donation		-	105	105	-
Adjustment		-	-	-	9
		100,495	105	100,600	78,046
Payments					
Cost of Trading	5	89,883	105	89,988	74,822
Charitable Activities	6	1,011	-	1,011	1,608
Governance		600	-	600	-
Equipment	7	680	-	680	1,038
		92,174	105	92,279	77,468
Net Movement in Funds		8,321	-	8,321	578
Transfer between funds		-	-		
Surplus/(Deficit) for year		8,321	-	8,321	578

The Notes on pages 10 to 11 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation		£	£	£	£
Balance as at 01 April 2024		34,154	-	34,154	33,576
Surplus/(Deficit) for year		8,321	-	8,321	578
Balance as at 31 March 2025		42,475	-	42,475	34,154
Bank & Cash Balances					
Cash at Bank				42,475	33,777
Cash in Hand				-	377
				42,475	34,154
Other Assets					
Desktop PC				700	903
Mobile Phone				98	-
Toys (est)				2,000	1,200
Printers (est)				250	300
Shelving (est)				200	300
Container (est)				2,000	2,500
Router				225	-
Tablet				65	-
Portable Speaker				37	-
Liabilities					
Independent Examination				350	600

This charity has no contingent liabilities

The Notes on pages 10 to 11 form an integral part of these accounts.

These accounts were approved by the trustees on 24th June 2025 and signed on their behalf by:

Chair

Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes. The charity had one restricted fund during the accounting year.
- (d) The purposes of the funds are shown in Note 8.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2024: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2024: £Nil).
- (c) No travelling expenses were reimbursed to trustees during the accounting period (2024: £Nil).

5. Cost of Trading

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Salary Costs	75,526	-	75,526	66,949
Catering	2,819	-	2,819	2,703
Rent	5,272	-	5,272	230
Professional Fees	356	-	356	429
Training	435	-	435	431
Staff Clothing	-	-	-	427
Outings and Entertainment	1,692	-	1,692	760
Insurance	596	-	596	284
Toys	955	-	955	549
Consumables	2,232	105	2,337	2,060
	89,883	105	89,988	74,822

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

6. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Admin	956	-	956	1,608
Sundries	55	-	55	-
	1,011	-	1,011	1,608

7. Equipment

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Wii Console	-	-	-	75
Desktop PC	-	-	-	903
Wifi Dongle	-	-	-	60
Printer	79	-	79	-
Mobile Phone plus case	98	-	98	-
Tablet	65	-	65	-
Book Trolley	26	-	26	-
Portable Speaker	37	-	37	-
Kettle	18	-	18	-
Router	225	-	225	-
Walkie Talkies	85	-	85	-
Sim cards	47	-	47	-
	680	-	680	1,038

8. Purpose of Funds

General Fund	An unrestricted fund that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Donation	A restricted fund to purchase small gifts for staff.