

Charity registration number SC023161 (Scotland)

Company registration number SC215331 (Scotland)

**EAST POLLOKSHIELDS OUT OF SCHOOL CARE  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**



# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees'</b>	Kirsty Seonaid McKechnie	
	Stephen Moran	
	Helen Oxley	
	Ruth Steel	
	Claire Bentley	(Appointed 21 April 2022)
	Silvia Alessi	(Appointed 21 April 2022)
	Graham Anderson	(Appointed 21 April 2022)
	Robert Doran	(Appointed 9 May 2022)
<b>Secretary</b>	Angela Whyte	
Charity number (Scotland)	SC023161	
Company number	SC215331	
Principal address	c/o Pollokshields Primary School 241 Albert Drive Glasgow G41 2NA	
Independent examiner	Allison Devine C.A., Alexander Sloan 180 St Vincent Street Glasgow G2 5SG	
Bankers	Bank of Scotland 236 Albert Drive Glasgow G41 2NL	

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# **EAST POLLOKSHIELDS OUT OF SCHOOL CARE**

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# **EAST POLLOKSHIELDS OUT OF SCHOOL CARE**

## **TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The Trustees' present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

### **Objectives and Activities**

The objectives of the charity as contained within the governing document are:

- To promote the care and education of children and primarily children who attend school in East Pollokshields ("the Operating Area") and associated secondary schools in need of care during out-of-school hours and during school holidays and to promote the provision of facilities for the recreation and other leisure time occupations of such children in the interests of social welfare with the purpose of improving their conditions of life and to enable parents to work or pursue further/higher education or training.
- To advance education amongst the residents of the Operating Area, particularly among young people and the unemployed.
- To promote and/or provide training in skills of all kinds particularly skills as will assist those of the Operating Area in obtaining paid employment.
- To promote, establish and operate other schemes of a charitable nature for the benefit of the community within the operating area.

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## TRUSTEES' ANNUAL REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Achievements and performance**

Financial Year 2021 – 2022 was extremely challenging for the service as it adapted to the transition from full COVID 19 restrictions to the gradual return to full operation. While self-sustainability remains the long-term aim, it should be recognised that ongoing impacts of the pandemic on service users and staff mean that this will likely be further away than previously anticipated.

EPOSC moved from managing strict COVID 19 restrictions and full lock down to more gradual return to working, albeit with changed working practices and additional safety measures in place. The stop-start nature of the return to business as usual has meant the service had not been able to operate at peak efficiently. Coupled with reduced parental fees and additional expenditure the service had to draw down on cash reserves and has therefore experienced a significant financial loss.

In the absence of parental fees during sporadic closures, EPOSC relied primarily on our financial reserves and GCC core funding, to ensure that staffing costs and any ongoing contract costs were met. This year has reinforced the importance of having a cash reserve and it served to highlight the steps made towards sustainability which over previous years has reduced dependency on core funding. It is testament to the hard work and planning in previous years that this loss can be absorbed, and the service remains financially in good health.

Broader funding for activities and specialised equipment had previously been secured and with agreement from funders this was either redirected to support core running costs or deferred to be spent once the service was fully operational.

The service is managed and run professionally by Angela Whyte and her staff. Angela's hard work and positive focus on limiting the financial impacts of the closures and the restrictions during this period has helped to keep the service financially viable throughout the challenges of the past twelve months. Angela proactively managed down costs and reduced outgoings wherever possible while limiting any negative impact on staff and the children using the service. It should be highlighted that the service was still able to operate a fantastic service during holiday periods and offer great value to our service users.

At the end of March 2022 EPOSC was supporting 35 families in the East Pollokshields community managing their childcare requirements and supporting people in further education, training, and employment. This is a significant reduction on previous levels and is a direct result of the ongoing Covid-19 restrictions. Despite this, and the continued uncertainty, supporting and developing staff members to ensure the quality of the service remains a key focus. Continuing to flexibly manage and respond to changes and requirements of services users will be important in securing the long-term financial health of the service.

The manager and board have worked flexibly over the past twelve months to make decisions quickly and will continue to do so as required. The Board recognise that the five-year business plan from 2020/21 to 2025, which focussed on progress towards self-sustainability will likely require significant review and refinement in light of the impact of Covid-19. EPOSC continue to engage an external company to assist in enhancing our Health and Safety processes and further developing our HR procedures and policies. The service continues to ensure the management team has all the support required to deliver a safe environment for the children and their families.

Despite the challenges of the year, the service remains focussed on continuing to focus on ensuring that the 'Curriculum for Excellence', United Nations Convention on the Rights of the Child (UNCRC) and getting it Right for Every Child (GIRFEC) ethos is reflected in their work and supporting those children who attend the service to develop as individuals.

Moving forward, EPOSC is now entering period of consolidation and rebuilding. Our short-term aim is to stabilise the service financially and continue our path to grow and rebuild the service to pre pandemic levels. Opportunities to develop the service in terms of increasing the numbers of users and attracting more parents and carers to the board may prove more difficult due to ongoing uncertainties however we are exploring all avenues to achieve this.

The Board continues to work with Angela and her team to ensure that EPOSC meets all legal and regulatory requirements as well as making sure the service can continue to provide a fantastic service for parents, carers, and children in the local community. Thanks are due to Angela and the EPOSC staff team and to my fellow board members for all their hard work and support during this very difficult year; it has been greatly appreciated.

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## TRUSTEES' ANNUAL REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Financial review

The charity had a negative net movement in funds of £21,946 (2021: negative movement of £4,434) for the year and has accumulated reserves of £82,958 (2021: £104,904) at the balance sheet date.

### Reserves Policy

It is the policy of the Charity to maintain unrestricted funds at a level to provide sufficient funds to cover at least nine months running costs of the charity

The Trustees' has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

The organisation is an incorporated Scottish charity governed by its Memorandum & Articles of Association.

The Trustees', who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lynn McDonald	(Resigned 21 April 2022)
Kirsty Seonaid McKechnie	
Stephen Moran	
Helen Oxley	
Ruth Steel	
Claire Bentley	(Appointed 21 April 2022)
Silvia Alessi	(Appointed 21 April 2022)
Graham Anderson	(Appointed 21 April 2022)
Robert Doran	(Appointed 9 May 2022)

Before the AGM a letter is sent to parents and carers encouraging them to become Trustees. At the AGM the Chairperson explains the Trustees Responsibilities and requests nominations for Trustees. The Trustees are appointed at the AGM.

None of the Trustees' has any beneficial interest in the company. All of the Trustees' are members of the company and guarantee to contribute £1 in the event of a winding up.

### Independent Examiner

The Trustees recommend that Allison Devine, C.A. a Partner is Alexander Sloan, Accountants and Business Advisers, remain in office until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The Trustees' annual report report was approved by the Board of Trustees'.

*Angela Whyte*

.....  
**Angela Whyte**

Secretary 11/10/2022

Dated: .....

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES' OF EAST POLLOKSHIELDS OUT OF SCHOOL CARE

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I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 5 to 19.

#### **Respective responsibilities of Trustees' and examiner**

The Charity's Trustees', who are also the directors of East Pollokshields Out of School Care for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees' consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Allison Devine*

Allison Devine, C.A.  
Alexander Sloan

180 St Vincent Street  
Glasgow  
G2 5SG

11/10/2022

Dated: .....

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	24,455	-	1,443	25,898	91,630
Income from charitable activities	4	85,131	-	-	85,131	42,211
<b>Total income</b>		<b>109,586</b>	<b>-</b>	<b>1,443</b>	<b>111,029</b>	<b>133,841</b>
<b><u>Expenditure on:</u></b>						
Cost of charitable activities	5	131,532	-	1,443	132,975	138,275
Material other expenditure		-	-	-	-	13,989
<b>Total expenditure</b>		<b>131,532</b>	<b>-</b>	<b>1,443</b>	<b>132,975</b>	<b>152,264</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(21,946)</b>	<b>-</b>	<b>-</b>	<b>(21,946)</b>	<b>(18,423)</b>
Fund balances at 1 April 2021		68,154	36,750	-	104,904	123,327
<b>Fund balances at 31 March 2022</b>		<b>46,208</b>	<b>36,750</b>	<b>-</b>	<b>82,958</b>	<b>104,904</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 19 form an integral part of these financial statements.



# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	40,841	-	50,789	91,630
Income from charitable activities	4	42,211	-	-	42,211
<b>Total income</b>		<b>83,052</b>	<b>-</b>	<b>50,789</b>	<b>133,841</b>
<b><u>Expenditure on:</u></b>					
Cost of charitable activities	5	78,744	8,742	50,789	138,275
Material other expenditure		-	13,989	-	13,989
<b>Total expenditure</b>		<b>78,744</b>	<b>22,731</b>	<b>50,789</b>	<b>152,264</b>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>4,308</b>	<b>(22,731)</b>	<b>-</b>	<b>(18,423)</b>
Fund balances at 1 April 2020		63,846	59,481	-	123,327
<b>Fund balances at 31 March 2021</b>		<b>68,154</b>	<b>36,750</b>	<b>-</b>	<b>104,904</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 19 form an integral part of these financial statements.

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		713		-
<b>Current assets</b>					
Debtors	11	827		3,832	
Cash at bank and in hand		108,748		136,932	
		109,575		140,764	
<b>Creditors: amounts falling due within one year</b>	12	(27,330)		(35,860)	
Net current assets			82,245		104,904
<b>Total assets less current liabilities</b>			82,958		104,904
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	15	36,750		36,750	
General unrestricted funds		46,208		68,154	
			82,958		104,904
			82,958		104,904

The notes on pages 8 to 19 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

11/10/2022

The financial statements were approved by the Trustees' on .....

  
 .....  
 Stephen Moran  
 Trustee

Company registration number SC215331

# **EAST POLLOKSHIELDS OUT OF SCHOOL CARE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 Accounting policies**

#### **Charity information**

East Pollokshields Out of School Care is a charitable company limited by guarantee and incorporated in Scotland. The registered office address and principal place of business is Pollokshields Primary School, 241 Albert Drive, Glasgow, Lanarkshire, G41 2NA.

The principal activity of the charity is the provision of out of school childcare services.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the Trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees' in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees' for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### **1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### Income from Charitable Activities

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that certain financial instruments must be adjusted to their present value; these include financial liabilities where settlement is deferred for more than 12 months after the reporting date.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

#### Charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Equipment	3 years straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Assets are capitalised if their individual purchase is over the value of £500. Items below this amount are expended through the SOFA in the year of acquisition.

### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# **EAST POLLOKSHIELDS OUT OF SCHOOL CARE**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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### **2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees' are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

One of our key assumptions relates to our ability to operate our childcare facilities and hence generate income, without further substantial periods of lock-down or disruption/restriction upon the number of children which we can accommodate within our club.

Our financial projections, which support our going concern assessment, are based on an estimated number of children attending each day together with the operation of our traditional holiday programmes.

## EAST POLLOKSHIELDS OUT OF SCHOOL CARE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	1,000	-	1,000	5,236	-	5,236
Grants	23,455	1,443	24,898	35,605	50,789	86,394
	<u>24,455</u>	<u>1,443</u>	<u>25,898</u>	<u>40,841</u>	<u>50,789</u>	<u>91,630</u>
<b>Grants receivable for core activities</b>						
GCC Communities Fund	-	-	-	15,670	-	15,670
GCC Transitional Fund	3,455	-	3,455	6,750	-	6,750
GCC IGF	20,000	-	20,000	13,185	-	13,185
GCC COVID Fund - Summer Hub	-	-	-	-	19,467	19,467
First Port	-	-	-	-	9,476	9,476
Coronavirus Job Retention Scheme	-	1,443	1,443	-	21,846	21,846
	<u>23,455</u>	<u>1,443</u>	<u>24,898</u>	<u>35,605</u>	<u>50,789</u>	<u>86,394</u>

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 4 Income from charitable activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Childcare fees	85,131	42,211

### 5 Cost of charitable activities

	2022 £	2021 £
Staff costs	96,675	112,553
Depreciation and impairment	356	-
Premises costs	7,065	4,048
Running costs	17,320	12,949
Motor and travel costs	50	-
Legal and professional	6,822	3,855
Accountancy costs	895	1,023
Governance costs	3,792	3,847
	132,975	138,275
	132,975	138,275
<b>Analysis by fund</b>		
Unrestricted funds - general	131,532	78,744
Unrestricted funds - designated	-	8,742
Restricted funds	1,443	50,789
	132,975	138,275

### 6 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

<b>Fees payable to the charity's auditor:</b>	<b>2022 £</b>	<b>2021 £</b>
Audit of the annual accounts	-	3,847
<b>Independent Examiners Remuneration</b>		
Independent Examination Fee	3,792	-
<b>Total professional fees</b>	<b>3,792</b>	<b>3,847</b>



# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Trustees' Emoluments

None of the Trustees' (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	10	10
	<u>10</u>	<u>10</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	91,754	103,325
Social security costs	2,253	6,324
Other pension costs	2,668	2,904
	<u>96,675</u>	<u>112,553</u>

The remuneration of key management personnel during the year, including wages and salaries, and employer's contributions to national insurance and pensions, was £37,355 (2021: £36,380).

There were no employees whose annual remuneration was more than £60,000.

### 9 Pension Costs

The company operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £2,668 (2021 - £2,904),

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Tangible fixed assets

	Computer Equipment £
<b>Cost</b>	
At 1 April 2021	-
Additions	1,069
At 31 March 2022	1,069
<b>Depreciation and impairment</b>	
At 1 April 2021	-
Depreciation charged in the year	356
At 31 March 2022	356
<b>Carrying amount</b>	
At 31 March 2022	713
At 31 March 2021	-

### 11 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	827	1,239
Other debtors	-	2,593
	827	3,832

### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Childcare Fee Account balances	22,229	25,913
Accruals and deferred income	5,101	9,947
	27,330	35,860

Childcare Fee Account balances includes £22,229 (2021 : £25,913) of fee income received before the year end which has been either paid in advance by families for use of the Clubs and activities after 31st March 2022 or represents deposits paid by families when they join the service, which will be returned/utilised when a child is due to leave the service.

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Income	Expenditure	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£	£	£
Job Retention Scheme Fund	21,846	(21,846)	-	1,443	(1,443)	-
Summer Hub 2020 Fund	19,467	(19,467)	-	-	-	-
First Port Fund	9,476	(9,476)	-	-	-	-
	<u>50,789</u>	<u>(50,789)</u>	<u>-</u>	<u>1,443</u>	<u>(1,443)</u>	<u>-</u>

#### Purposes of Restricted Funds

##### Job Retention Scheme Fund

The Job Retention Scheme Fund has been established by a grant received from the UK Government. Eligible employers could apply to HMRC for a grant towards the employment costs of eligible individuals who are temporarily not working, or not working their usual hours, due to the Covid-19 pandemic, and who meet the eligibility requirements of being furloughed. All funds have been used in the year.

##### Summer Hub 2020 Fund

The Summer Hub 2020 Fund was established by a grant received from Glasgow City Council in order for the Out of School Care to open as a 'Hub' due to the impact of COVID-19 in summer 2020. The grant was used to fund the care of children of keyworkers and costs associated with the hub.

##### First Port Fund

The Third Sector Resilience Fund (TSRF) was a £20m emergency fund for charities, community groups, social enterprises and voluntary organisations working in Scotland. The fund supported organisations that already delivered services and products but found themselves in financial difficulties directly as a result of the coronavirus pandemic. The grant was to fund essential costs of the charity.

## EAST POLLOKSHIELDS OUT OF SCHOOL CARE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

#### 14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	713	-	-	713	-	-	-	-
Current assets/(liabilities)	45,495	36,750	-	82,245	68,154	36,750	-	104,904
	<u>46,208</u>	<u>36,750</u>	<u>-</u>	<u>82,958</u>	<u>68,154</u>	<u>36,750</u>	<u>-</u>	<u>104,904</u>

# EAST POLLOKSHIELDS OUT OF SCHOOL CARE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Expenditure £	Balance at 1 April 2021 £	Movement in funds Income £	Balance at 31 March 2022 £
Redundancy Fund	36,750	-	36,750	-	36,750
Outdoor Experimental Learning for Children Fund	8,742	(8,742)	-	-	-
	<u>45,492</u>	<u>(8,742)</u>	<u>36,750</u>	<u>-</u>	<u>36,750</u>

#### Purposes of Designated Funds

##### Redundancy Fund

The redundancy fund is a designated fund set aside to be used in the event of the close down of the charity. This fund covers redundancy costs as well as professional fees associated with any closure.

##### Outdoor Experimental Learning for Children Fund

The Outdoor Experimental Learning for Children Fund has been established by a grant received from Awards for All in order to run a series of activities for children and young people throughout school holidays. The grant is to fund sessional costs, sustenance, transports for outings, market and promotion, trips and activities for Summer, October, February and midterms and Easter of out school weeks.

### 16 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	4,392	4,392
Between two and five years	8,052	12,444
	<u>12,444</u>	<u>16,836</u>

### 17 Related party transactions

During the year, the Trustees of East Pollokshields Out of School Care used the charity's childcare. The value of services used during the year was £ 14,757 (2021: £8,696).

All agreements for Trustees are on standard terms.

## **EAST POLLOKSHIELDS OUT OF SCHOOL CARE**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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#### **18 Going concern**

East Pollokshields Out of School Care reported a deficit of £21,946 for the year ended 31 March 2022, decreasing reserves to £82,958. Primarily, the charity's main source of income is parental fees. The continued generation of fees is crucial to the viability of the Charity.

The Covid-19 pandemic continues to have a severe impact on the charity's ability to generate the same level of parent fees as in previous years. The Trustees have responded to this by taking measures to reduce its cost base. The charity has been able to maintain the staffing levels over the past year with 5 members. As the financial year 2022-23 has started we have seen an increase of new starts being around 20 children using the service for various days per week.

This is positive news for the charity as it continues to rebuild back to pre-pandemic numbers of users and income through parental fees. The charity also continues to explore other funding sources such as, Investing the Communities Fund and Glasgow Communities Fund (pending decision) to bolster income and aid the Charity through the recovery and rebuild of the pandemic