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**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2025
for
Corstorphine Youth Centre
After School Club**

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

**Contents of the Financial Statements
for the Year Ended 31 July 2025**

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**Corstorphine Youth Centre
After School Club**

**Report of the Trustees
for the Year Ended 31 July 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object and principal activity of the Charity is to promote the benefits of, and advance the education of, pupils of Corstorphine Primary School by providing after school care, and educational and recreational activities. Maximum use of outdoor space and creative and expressive crafts is encouraged to help forge friendships and channel energy after school. Special consideration is given to the needs of one parent and low income families.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The overall management and ownership of the After School Club transitioned over to Spring Oscars in August 2024. The committee has continued to use existing funds to subsidise the fees to ensure after school care is as affordable as possible. There is no longer any new income being received.

FINANCIAL REVIEW

Reserves policy

All of the company's reserves are restricted funds.

The results for the year are shown in the attached statement of financial activities. They also continued to fund replacement toys, materials, and parties for Halloween and Christmas. This will continue going forward until all reserves are used.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. This is mainly conducted through compliance with Child Care Commission standards and the professional management of fees and expenses through Oscars, the appointed care team for the committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC234756 (Scotland)

Registered Charity number

SC019483

Registered office

28 Rutland Square
Edinburgh
EH1 2BW

Trustees

K Hartley
F Smith
M Barge
H Kelly
SJ Beveridge (resigned 21.1.25)
J W Dowle
A J Rhodes

Company Secretary

M Barge

**Corstorphine Youth Centre
After School Club**

**Report of the Trustees
for the Year Ended 31 July 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Julian Cordery FCCA FCA CA
Gibson McKerrill Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

Bankers

Bank of Scotland
206 St. John's Road
Edinburgh
EH12 8SH

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

K Hartley - Trustee

**Independent Examiner's Report to the Trustees of
Corstorphine Youth Centre
After School Club**

I report on the accounts for the year ended 31 July 2025 set out on pages four to nine.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (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 seeking explanations from you as 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 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.

Julian Cordery FCCA FCA CA
The Institute of Chartered Accountants of Scotland

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

31 March 2026

**Corstorphine Youth Centre
After School Club**

**Statement of Financial Activities
for the Year Ended 31 July 2025**

	Notes	31.7.25 Unrestricted funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities		11,520	120,285
EXPENDITURE ON			
Raising funds		-	-
Charitable activities	2		
Charitable activities		19,928	137,446
Total		19,928	137,446
NET INCOME/(EXPENDITURE)		(8,408)	(17,161)
RECONCILIATION OF FUNDS			
Total funds brought forward		68,696	85,857
TOTAL FUNDS CARRIED FORWARD		60,288	68,696

The notes form part of these financial statements

**Corstorphine Youth Centre
After School Club**

**Statement of Financial Position
31 July 2025**

	Notes	31.7.25 Unrestricted funds £	31.7.24 Total funds £
CURRENT ASSETS			
Debtors	6	-	3,429
Cash at bank		60,288	78,848
		<u>60,288</u>	<u>82,277</u>
CREDITORS			
Amounts falling due within one year	7	-	(13,581)
		<u>60,288</u>	<u>68,696</u>
NET CURRENT ASSETS			
		60,288	68,696
TOTAL ASSETS LESS CURRENT LIABILITIES		60,288	68,696
NET ASSETS		<u>60,288</u>	<u>68,696</u>
FUNDS	8		
Unrestricted funds		60,288	68,696
TOTAL FUNDS		<u>60,288</u>	<u>68,696</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:

K Hartley - Trustee

**Notes to the Financial Statements
for the Year Ended 31 July 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure recognition

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. VAT is irrecoverable and has been charged against the expenditure headings where it has been incurred.

Governance costs

Governance costs comprise of all costs involving the public accounting of the charity and its compliance with regulation and good practice. These costs include the cost related to independent examination.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

There are no restricted funds.

2. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 3)
	£
Charitable activities	19,928
	<u> </u>

3. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	18,608	1,320	19,928
	<u> </u>	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.7.25	31.7.24
Play Workers	-	4
Manager	-	1
	<u>-</u>	<u>5</u>
	<u>-</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade debtors	-	3,429
	<u>-</u>	<u>3,429</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade creditors	-	1
Other creditors	-	13,580
	<u>-</u>	<u>13,581</u>
	<u>-</u>	<u>13,581</u>

8. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	68,696	(8,408)	60,288
	<u>68,696</u>	<u>(8,408)</u>	<u>60,288</u>
TOTAL FUNDS	<u>68,696</u>	<u>(8,408)</u>	<u>60,288</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	11,520	(19,928)	(8,408)
	<u>11,520</u>	<u>(19,928)</u>	<u>(8,408)</u>
TOTAL FUNDS	<u>11,520</u>	<u>(19,928)</u>	<u>(8,408)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	85,857	(17,161)	68,696
TOTAL FUNDS	<u>85,857</u>	<u>(17,161)</u>	<u>68,696</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,285	(137,446)	(17,161)
TOTAL FUNDS	<u>120,285</u>	<u>(137,446)</u>	<u>(17,161)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	85,857	(25,569)	60,288
TOTAL FUNDS	<u>85,857</u>	<u>(25,569)</u>	<u>60,288</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,805	(157,374)	(25,569)
TOTAL FUNDS	<u>131,805</u>	<u>(157,374)</u>	<u>(25,569)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2025**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

**Corstorphine Youth Centre
After School Club**

**Detailed Statement of Financial Activities
for the Year Ended 31 July 2025**

	31.7.25 £	31.7.24 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	11,520	120,285
Total incoming resources	11,520	120,285
EXPENDITURE		
Support costs		
Management		
Wages	2	79,438
Rents, rates and insurance	1,445	13,698
Telephone	-	121
Sundries	612	5,381
Equipment and supplies	1,999	1,018
Management fees	14,550	17,268
Oscars payments	-	19,202
	18,608	136,126
Governance costs		
Accountancy fees	1,320	1,320
Total resources expended	19,928	137,446
Net expenditure	(8,408)	(17,161)