

## APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	10	2021		31	03	2023

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Longstone After School Club

SC022685

Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	The Longstone After School Club Management Committee is appointed at the AGM and trustees serve for a period of up to 3 years. New trustees are identified from the parents of the pupils eligible to attend the after school club. New trustees are fully briefed by current trustees including their responsibilities as trustees of a registered charity.

## Objectives and activities

Charitable purposes	To provide affordable, interesting and stimulating play activities in a safe and friendly environment for children after school hours via their breakfast and after school club service
Summary of the main activities in relation to these objects	Indoor activities – arts and crafts, games Outdoor activities – sports, visits to park, museums etc

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

In the 2021/22 school year the charity provided childcare to 83 children across the Breakfast and After School Club services (up from 51 children in 2020/21) as well as running a four-week summer holiday club programme for 39 children in the summer of 2022 (up from 28 in 2021). These services were delivered by a professional staff team qualified in childcare with the manager of the club completing a degree in Childhood Practice to meet the regulatory requirements of the Care Inspectorate.

At our AGM in October 2021, it was identified that the charity was running at a loss due the impact of covid and 'work at home' advice that led to families needing less out of school childcare. A full review of the charity's financial position, fees, marketing and governance was undertaken. This, along with the lifting of the 'work from home' advice, led to an increase in demand for the charity's services and improved financial position, with the charity moving back into surplus and moving towards fulfilling our aim of replenishing our reserves to the equivalent of three months of operational expenditure.

CONTINUED ON PAGE 4

### Financial review

#### Brief statement of the charity's policy on reserves

Following a review of the charity's governance and financial position in December 2021 the trustees agreed that it is prudent that future operational surpluses are held to replenish the reserves used during FY20/21, with the aim of reaching at least 3 months (but no more than 6 months) of operational expenditure. The intention was that this would provide greater financial security for the running of the club if impacted by unforeseen circumstances.

#### Details of any deficit

#### Donated facilities and services (if any)

The premises used by the club are given to the charity rent free. The trustees have not been able to place a monetary value on this.

## APPENDIX 1

### Other optional information

#### SUMMARY OF ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

However, despite this progress, we were unable to open our Breakfast Club service for the 2022/23 school year in August 2022 following the resignation of our Service Manager. While we went out to recruit a replacement Manager, we opened the After School Club to support 55 children following consultation with the Care Inspectorate and by putting in additional support from the Trustees for our qualified Childcare playworker who stepped up to lead the service. Sadly, we were unsuccessful in recruiting a suitably qualified and experienced Manager and our qualified playworker also resigned leaving just one unqualified playworker. Due to the incredibly challenging environment for recruiting After School and Breakfast Club staff in our area (and nationally), the trustees took the difficult decision to also close the After School services and make our remaining playworker redundant.

The trustees liaised closely with the Care Inspectorate, school and Edinburgh City Council throughout this process in the hope of establishing alternative out of school services either through the school or via a third party.

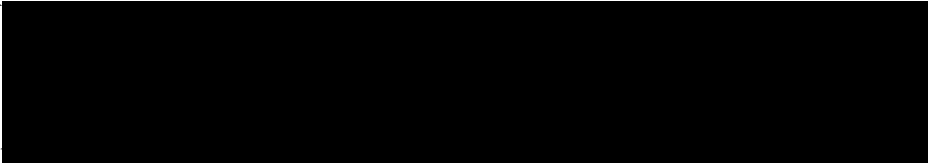

At this point the decision was taken to extend our financial year by six months (to 31/3/23) to allow these discussions to take place.

In February 2023 a third-party provider took over the running of the Breakfast Club. At the point of publishing these accounts the charity continues to be active, with the trustees working closely with families within the community and the third-party provider to continue the Breakfast Club service and develop the provision of an After School Club service from August 2023.

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chairperson	Treasurer
Date	24/08/2023	24/08/2023

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2021		31	03	2023

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	339				339	
Legacies					-	
Grants	4,449				4,449	7,725
Receipts from fundraising activities	799				799	146
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	59,192				59,192	30,616
					-	
<b>A1 Sub total</b>	<b>64,779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,779</b>	<b>38,487</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>64,779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,779</b>	<b>38,487</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	57,821				57,821	43,677
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	462				462	444
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>58,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,283</b>	<b>44,121</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>58,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,283</b>	<b>44,121</b>
<b>Net receipts / (payments)</b>	<b>6,496</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,496</b>	<b>(5,634)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>6,496</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,496</b>	<b>(5,634)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	7,287				7,287	12,921
	Surplus / (deficit) shown on receipts and payments account	6,496				6,496	(5,634)
	adjustments for old errors	(2,229)				(2,229)	
						-	
	Cash and bank balances at end of year	11,554	-	-	-	11,554	7,287
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

			24 August 2023
			24 August 2023

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

The funds are to cover the upkeep costs of the charity.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

£

**C3b Trustee remuneration - details**

Authority under which paid	£
for accountancy services to maintain financial records as per written agreement	537

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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## LONGSTONE AFTER SCHOOL CLUB

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**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	339				339	
					-	
					-	
					-	
Total	339	-	-	-	339	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
City of Edinburgh Council -	4,449		4,449	7,725
			-	
			-	
			-	
Total	4,449	-	4,449	7,725

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Provision of after school club	48,514				48,514	22,844
Provision of breakfast club	10,678				10,678	7,772
					-	
					-	
					-	
					-	
					-	
Total	59,192	-	-	-	59,192	30,616

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
General charity up keep costs	57,821				57,821	43,677
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	57,821	-	-	-	57,821	43,677



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**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	339				339	
Legacies					-	
Grants	4,449				4,449	7,725
Receipts from fundraising activities	799				799	146
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	59,192				59,192	30,616
<b>Sub total</b>	<b>64,779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,779</b>	<b>38,487</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>64,779</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,779</b>	<b>38,487</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	57,821				57,821	43,677
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	462				462	444
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	<b>58,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,283</b>	<b>44,121</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>58,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,283</b>	<b>44,121</b>
<b>Net receipts / (payments)</b>	<b>6,496</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,496</b>	<b>(5,634)</b>
Transfers to / (from) funds					-	
<b>Surplus / (deficit) for year</b>	<b>6,496</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,496</b>	<b>(5,634)</b>
<b>Nature and purpose of funds</b>						

## LONGSTONE AFTER SCHOOL CLUB

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**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

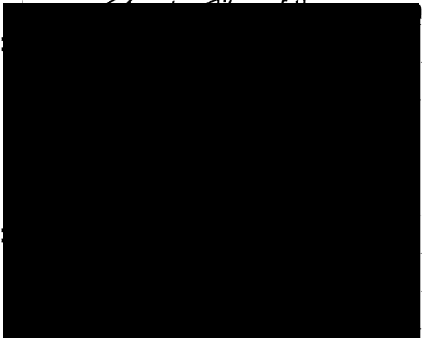
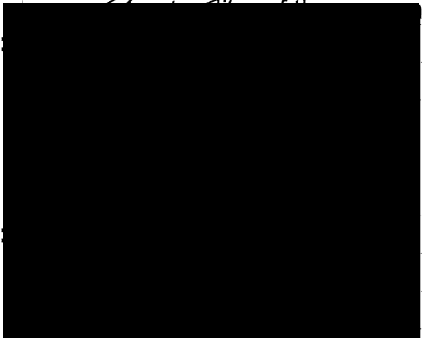
**Nature and purpose of funds**

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## APPENDIX 3

## OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name Longstone After School Club							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	10	2021	to	31	03	2023	
Set out on pages	1-10						(remember to include the page numbers of additional sheets)	
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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. 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 accounts.							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention <del>other than that disclosed on the attached page*</del>.</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper <del>statement of accounts</del> to be reached.</p>							
Signed:					Date:	24/08/2023		
Address:								

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

