

**Central Leith After School Provision
(Limited by Guarantee)**

**Report and Financial Statements
for the period ended
31 July 2025**

Company No: SC 158589

Charity No: SC 023050

Central Leith After School Provision
Report and Financial Statements
For the period ended 31 July 2025

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Central Leith After School Provision

Reference & Administrative Information

Company Registration Number: SC 158589

Scottish Charity Reference: SC 023050

Registered Office: c/o Leith Primary School
St. Andrew Place
Edinburgh, EH6 7EG

Address of Project: as registered office above

Directors & Trustees

The following are the current directors of the company and trustees of the charity.

Suzanne Le Miere	(Appointed trustee 03/02/25) and Chair from 27/08/25
Isabelle Utley	(Appointed trustee 03/02/25) Vice Chair Appointed 27/08/25
Joanna Hansen	(Appointed trustee 23/02/25) Secretary from 26/02/26
Aimee Wachtel	(Appointed trustee 04/09/24 and Treasurer from 04/09/24)
Andrew Keys	(Appointed trustee 17/02/25)

Former directors who ceased to hold office:

Linda Hawkins	(Secretary) Resigned 27/08/25
Jennifer Long	(Chair) Resigned 27/08/25

Company Secretary:

Joanna Hansen

Independent Examiner:

John Paul FCIE.
29 Avon Crescent
Broughty Ferry
Dundee, DD5 3 TX

Bankers:

Bank of Scotland plc
13 Newkirkgate, Leith,
Edinburgh, EH6 6AD

Central Leith After School Provision

Report of the Directors For the period ended 31 July 2025

The Directors are pleased to present their report and the financial statements for the period to 31 July 2025.

Structure, Governance & Management

Central Leith After School Provision (CLASP) is a company limited by guarantee with the liability of members limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association and is a registered Scottish charity.

The formulation of policy and general management of CLASP is carried out by the Management Committee, whose members are elected at the Annual General Meeting (AGM) together with the office bearers. Further members of the Management Committee may be co-opted by the existing members during the year and officers may be appointed to fill any casual vacancy.

Reference and administrative information, including the names of those who served as Directors and on the Management Committee during the year, is set out on page 2.

Risk Management

The Directors are aware of the major risks affecting the charity and consider that, as far as possible, appropriate procedures are in place to mitigate those risks. In particular, the charity maintains a child protection policy in line with best practice, which is regularly reviewed and updated, with appropriate training provided to staff.

Overview

CLASP Afterschool Club, operating within the Leith community, continues to provide a structured, safe and inclusive out-of-school care service for primary-aged children throughout the reporting period. The service supports families by offering dependable childcare while promoting children's social, emotional and developmental wellbeing. All activities and care provision are delivered in accordance with the requirements and standards set by the Care Inspectorate.

During term time, the service maintained consistently high levels of attendance, supporting up to 70 children per day Monday – Thursday and up to 32 on a Friday. A broad programme of activities was delivered, including supervised homework and reading support, arts and crafts, outdoor play and physical activities. Opportunities for both structured group engagement and child-led free play were provided, supporting the development of independence, confidence and social skills. In addition to term-time provisions, CLASP delivered comprehensive holiday club programmes during school holiday periods. This provision offered extended hours of care alongside an enhanced activity schedule for Summer, October, February and Easter holidays. This also included the September and May in-service days. A key feature of the holiday programme was the inclusion of organised trips, which provided children with access to a wide range of cultural, recreational, and outdoor experiences.

Participation and engagement levels remained consistently strong across both afterschool and holiday provision. Feedback from children and families has been positive, reflecting satisfaction with both the quality and variety of activities offered.

Activities

In August and September, the children enjoyed a wide range of activities including Zumba, quizzes, basketball and creative sessions such as writing letters to their future selves and making paper plate masks. They also contributed to designing a new safari-themed birthday wall.

Central Leith After School Provision

Report of the Directors

For the period ended 31 July 2025 (continued)

During the October Holiday Club, CLASP delivered a series of fun-filled days, including visits to the local library and park. A variety of STEM activities were offered, such as Dancing Kernels, Exploding Bags and Mystery Sensory Boxes. A dedicated Minecraft-themed day gave children the opportunity to engage with educational gameplay on tablets. Autumn was celebrated through leaf art, pumpkin lanterns and baking cookies, alongside energetic physical activities including the bleep test, football, rounders and dancing. Relaxation and wellbeing were also supported through activities such as yoga, meditation, face mask making and creating “worry monsters.”

In November, the children created poppies to mark Remembrance Day, as well as arts and crafts to celebrate Bonfire Night. Baking activities also continued to be a popular feature.

December was a particularly festive and community-focused month. The children made items to be sold at a stall at the Leith Primary School Christmas fair, and this helped to raise funds for the Christmas party and new toys. The children made Christmas cards to take to a local care home, where they performed songs for residents. A variety of Christmas-themed activities took place throughout the month, culminating in a highly successful Grinch-themed party, featuring games such as pass the parcel, musical bumps and a bespoke group game inspired by the film.

In January, activities included technology club, junk modelling, Hama beads, keychain making and the introduction of a new drawing club. Children also demonstrated creativity by inventing their own outdoor group game, “Red Door.”

The February Holiday Club offered a diverse programme of trips, themed days and activities. These included making rainforest trays, planting “magic beans,” shadow puppetry, finger knitting, pizza making, STEM-based “love potions,” creating jars of affirmations, toasting marshmallows over a firepit and visits to a local swing park. In March, activities began with World Book Day celebrations, followed by a continued mix of arts and crafts, baking and group games.

The Easter Holiday Club featured a range of trips and themed experiences, including visits to Edinburgh Castle, the Meadows play park, the Museum on the Mound, the National Gallery and Portobello Beach. Activities included smoothie-making, a dinosaur swamp, a fashion show and Easter-themed crafts and baking such as chocolate nest cakes. Children also took part in an egg rescue game and decorated eggs to roll down a local hill.

In May and June, the programme included slime making, pipe cleaner crafts, parachute games, comic book club, clay sculpting and blow painting. With improved weather, there was a strong focus on outdoor play, including football, rounders, skipping, hula hooping and den-building using loose parts such as sticks, tyres and natural wooden materials in the playground.

As the end of term approached, children continued to enjoy activities such as den building, friendship bracelet making, Eco Club, chocolate truffle making and outdoor group games including capture the flag and obstacle courses.

The Summer Holiday Club provided six weeks and three days of engaging and varied experiences, including educational trips, themed days, sports, baking, STEM activities and arts and crafts. Trips included visits to North Berwick Beach (to explore rock pools), the Royal Botanic Garden Edinburgh, Edinburgh Zoo, the Edinburgh Dungeon, Prestongrange Museum, Wonder World, Cramond Beach, Saughton Park (including outdoor cinema) and tennis courts at Leith Links.

Central Leith After School Provision

Report of the Directors

For the period ended 31 July 2025 (continued)

Financial Review

The financial year-end was changed from 31 August to 31 July in the previous year. These accounts (2025) are for a 12-month period and the comparatives (2024) are for 11 months.

There was a net increase in funds of £15,138 in the year (previous year - increase of £616). Details of income and expenditure are shown in the statement of financial activities on page 7 and the accompanying notes.

The main source of income is fees receivable for the service. Allowing for the adjustment in accounting periods fee income and income from donations and fundraising are much higher.

Reserves Policy

The aim of the directors is to maintain the level of reserves at a minimum level equating to 3 months' expenditure in order to provide continuity in the event of any unforeseen interruption in operations. The present level of free reserves is £15,257 and equates to 1 month.

Small Company Provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

By Order of the Board

Aimee Wachtel

Date: 30 April 2026

Aimee Wachtel

Director

Company Registration Number: SC 158589

Report of the Independent Examiner To the Directors of Central Leith After School Provision

I report on the accounts of Central Leith After School Provision for the year to 31 July 2025, which are set out on pages 7 to 13.

Respective responsibilities of directors (trustees) and examiner

The directors, as trustees of the charity, 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. They 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 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 view given by the accounts.

Independent examiner's 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 comply with Regulation 8 of the 2006 Accounts 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.



John Paul FCIE

29 Avon Crescent
Broughty Ferry
Dundee
DD5 3TX

Date 30 April 2026

Central Leith After School Provision

Statement of Financial Activities (including Income & Expenditure Account) for the year ended 31 July 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025 (12 months)	Total 2024 (11 months)
		£	£	£	£
Income:					
Fees receivable		199,273	-	199,273	166,726
Grants received	2	-	1,243	1,243	3,518
Donations & fundraising		2,724	2,477	5,201	777
Other income (Rates refund)		563	-	563	-
Bank interest		36	-	36	103
Total income		<u>202,596</u>	<u>3,720</u>	<u>206,316</u>	<u>171,124</u>
Expenditure:					
Staff costs	3	168,152	3,440	171,592	152,382
Programme activities & supplies		10,376	280	10,656	9,792
Training & other programme costs		3,699	-	3,699	2,045
Bad debts		395	-	395	-
Occupancy costs		250	-	250	2,185
Telephone, post & stationery		1,449	-	1,449	1,566
Accountancy / Independent examiner's fee		700	-	700	700
Payroll administration		1,103	-	1,103	1,105
Depreciation		456	-	456	221
Other expenditure		878	-	878	512
Total expenditure		<u>187,458</u>	<u>3,720</u>	<u>191,178</u>	<u>170,508</u>
Net income / (expenditure) for year		<u>15,138</u>	<u>-</u>	<u>15,138</u>	<u>616</u>
Net movement in funds		15,138	-	15,138	616
Funds brought forward		<u>119</u>	<u>-</u>	<u>119</u>	<u>(497)</u>
Funds carried forward		<u>15,257</u>	<u>-</u>	<u>15,257</u>	<u>119</u>

All incoming resources and resources expended are derived from continuing activities. The company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

The notes on pages 9 to 13 form part of these financial statements.

Central Leith After School Provision

Balance Sheet at 31 July 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	4	<u>733</u>	<u>441</u>
Current assets			
Debtors	5	-	344
Cash at bank and in hand		<u>19,346</u>	<u>8,147</u>
		<u>19,346</u>	<u>8,491</u>
Creditors:			
Amounts falling due within one year	6	<u>4,822</u>	<u>8,813</u>
Net Current Assets		<u>14,524</u>	<u>(322)</u>
Net Assets		<u>15,257</u>	<u>119</u>
Funds:			
Restricted funds	7	-	-
Unrestricted funds	7	<u>15,257</u>	<u>119</u>
Total Funds		<u>15,257</u>	<u>119</u>

For the year ended 31 July 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 SORP.

Approved by the Directors and authorised for issue on 30 April 2026

Aimee Wachtel

Date: *30 April 2026*

Aimee Wachtel
Director

The notes on pages 9 to 13 form part of these financial statements.

Central Leith After School Provision

Notes to the Accounts for the period ended 31 July 2025

1. Accounting Policies

Basis of Accounting

The financial statements of the charity, which constitutes a public benefit entity as defined by FRS102, have been prepared on the historical cost basis and in accordance with the requirements of the Charities SORP (FRS102): '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 (FRS102) (effective 1 January 2015)'; and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Central Leith After School Provision (CLASP) qualifies as a smaller charity and is exempt from the requirement to prepare a cash flow statement. It is also not required to report on an activity basis and expenditure in the Statement of Financial Activities has been shown using natural headings.

Going Concern Basis

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Incoming Resources

Fee income is recognised on an accruals basis. Outstanding fees due for the period are included in debtors and fees prepaid for future periods are included in creditors.

Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any performance conditions have been met. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund.

Resources Expended

All expenditure is accounted for on an accruals basis and when there is a legal or constructive obligation to make a payment to a third party.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is charged by the straight line method over the estimated useful life of each asset at the following rates:

Computer equipment	33% per annum
Other equipment & fittings	25% per annum

Debtors

Short term debtors are measured at transaction price less any impairment.

Creditors

Creditors are recognised at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Other Basic Financial Instruments

The company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

Central Leith After School Provision

Notes to the Accounts (continued)

1. Accounting Policies (continued)

Taxation

CLASP is registered as a Scottish Charity and is exempt from corporation tax on its charitable activities. It is not registered for VAT and expenditure includes VAT where relevant.

Funds

Unrestricted funds can be used in accordance with any of the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Accounting Estimates

The trustees do not consider that there are any areas of the financial statements where significant judgements or estimates are being carried out.

2. Grants received

	2025	2024
	£	£
CEC for 1:1 supervision	1,243	2,518
Leith Community Fund for trips	-	1,000
Total grants received	<u>1,243</u>	<u>3,518</u>

3. Resources Expended

Staff costs:	£	£
Salaries & wages	165,043	146,339
Social security costs	11,835	8,210
Employment allowance	(7,899)	(4,906)
Pension cost	<u>2,033</u>	<u>2,104</u>
Total employed staff	171,012	151,747
PVG costs	-	72
Recruitment	<u>580</u>	<u>563</u>
	<u>171,592</u>	<u>152,382</u>

Staff numbers:

	No.	No.
Number of employees:	<u>12</u>	<u>10</u>

No remuneration was paid to Directors during the period and no expenses were reimbursed.

Central Leith After School Provision

Notes to the Accounts (continued)

4. Tangible Fixed Assets

	Office Equipment & fittings
Cost	£
At 1 August 2024	1,495
Additions	748
(Disposals)	-
At 31 July 2025	2,243
Depreciation	
At 1 August 2024	1,054
Charge for year	456
(On Disposals)	-
At 31 July 2025	1,510
Net Book Value	
At 31 July 2025	733
At 31 July 2024	441

5. Debtors

	2025	2024
<i>Amounts due within one year:</i>	£	£
Fees receivable	-	344
	-	344

6. Creditors

<i>Amounts falling due within one year:</i>	£	£
HMRC	1,297	1,110
Prepaid fees	-	2,506
Accruals & other creditors	3,525	5,197
	4,822	8,813

Central Leith After School Provision

Notes to the Accounts (continued)

7. Movement in Funds

	Note	At 1/8/24 £	Incoming resources £	Outgoing resources £	Transfers	At 31/7/25 £
Restricted funds:						
CEC		-	1,243	(1,243)	-	-
Cash for Kids		-	2,197	(2,197)	-	-
Resources		-	280	(280)	-	-
Total restricted		-	3,720	(3,720)	-	-
Unrestricted funds:						
Fixed asset fund	(1)	441	-	(456)	748	733
General fund		(322)	202,596	(187,002)	(748)	14,524
Total unrestricted		119	202,596	(187,458)	-	15,257
Total Funds		119	206,316	(191,178)	-	15,257

Notes on funds:

- (1) The fixed asset fund corresponds to the net book value of fixed assets. Annual depreciation is charged to the fund and adjustments made for the cost of fixed assets purchased and the value of disposals.

8. Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds Fixed assets £	General £	Total Funds £
Tangible fixed assets	-	733	-	733
Debtors	-	-	-	-
Cash at bank & in hand	-	-	19,346	19,346
Creditors	-	-	(4,822)	(4,822)
Net assets at 31 July 2025	-	733	14,524	15,257

Central Leith After School Provision

Notes to the Financial Statements (cont.)

9. Statement of Financial Activities - Comparative figures by class for the year ended 31 July 2024.

The following provides an analysis by class of the comparative figures in the SOFA as required by paragraph 4.2 of the Statement of Recommended Practice for Charities.

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income:			
Fees receivable	166,726	-	166,726
Grants received	-	3,518	3,518
Donations & fund-raising	777	-	777
Bank interest	103	-	103
Total income	167,606	3,518	171,124
Expenditure:			
Staff costs	149,864	2,518	152,382
Programme activities & supplies	8,792	1,000	9,792
Training & other programme costs	2,045	-	2,045
Bad debts	-	-	-
Occupancy	2,185	-	2,185
Telephone, post & stationery	1,566	-	1,566
Accountancy / Independent examiner's fee	700	-	700
Payroll administration	1,105	-	1,105
Depreciation	221	-	221
Other expenditure	512	-	512
Total expenditure	166,990	3,518	170,508
Net income for year	616	-	616
Net movement in funds	616	-	616
Funds brought forward	(497)	-	(497)
Funds carried forward	119	-	119