

# Lauder Out of School Club (LOSC) (SCIO)

Scotland · Charity number SC028184

## Details

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Known as	LOSC
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1998-08-04
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
Lauder Out Of School Club  
Lauder Primary School  
Allanbank Gardens  
Lauder  
TD2 6AD

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** To provide wrap around care to the children of Lauder and the surrounding community, we achieve this by running a breakfast club, after school club and holiday club.

**Beneficiaries:** 'Children or young people'

**Objectives:** Promote the care and education of children during out of school hours. Promote the provision of facilities for the recreation and other leisure time occupation of such children in the interests of social welfare, with the object of improving the conditions of life Promote the advancement of the education and training of person (s) providing such care and education

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£138,695	£121,688	-	11
2024-07-31	£116,732	£95,735	-	7
2023-07-31	£81,198	£83,404	-	8
2022-07-31	£68,298	£78,159	-	8
2021-07-31	£65,513	£74,700	-	7

**Lauder Out of School Club (LOSC) (SCIO)**

Scotland - Charity number SC028184

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# Accounts

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APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	08	2024	To	31	07	2025

Office of the Scottish Charity Regulator

**Reference and administration details**

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

LAUDER OUT OF SCHOOL CLUB (SCIO)
LOSC
SC028184
LAUDER PRIMARY SCHOOL
ALLANBANK GARDENS
LAUDER
Postcode TD2 6AD

**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	CHAIRPERSON		
2	VICE-CHAIRPERSON		
3	TREASURER		
4	TREASURER		
5	SECRETARY		
6	TRUSTEE		
7	TRUSTEE		
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

SCIO CONSTITUTION

Trustee recruitment and appointment

TRUSTEES ARE RECRUITED ANNUALY AT OUR AGM FROM THE MEMBERS

**Objectives and activities**

Charitable purposes

THE ADVANCEMENT OF EDUCATION, THE PROVISION OF RECREATIONAL FACILITIES, OR THE ORGANISING OF RECREATIONAL ACTIVITIES, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE PERSONS FOR WHOM THE FACILITIES OR ACTIVITIES ARE PRIMARILY INTENDED.

Summary of the main activities in relation to these objects

WE RUN A BREAKFAST CLUB, AFTER SCHOOL CLUB AND HOLIDAY CLUB, PROVIDING WRAP-AROUND CARE TO THE CHILDREN OF LAUDER AND THE SURROUNDING COMMUNITIES.

## APPENDIX 1

### Achievements and performance

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

THE MAIN ACHIEVEMENTS OF THE CHARITY HAS BEEN MAINTAINING A PROSPEROUS FINANCIAL POSITION, SO THAT WE HAVE THE RESERVES WE WOULD LIKE TO HAVE AND ALSO LETS US REINVEST IN THE CLUB THROUGH NEW ACTIVITY & PLAY EQUIPMENT, BETTER PAY STRUCTURE TO RECRUIT AND KEEP STAFF AND ALLOWING US TO ORGANISE EXCURSIONS OR OUTSIDE ACTIVITIES TO COME IN TO THE CLUB.

### Financial review

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

WE AIM TO HOLD MINIMUM £20,000 IN RESERVE TO COVER WAGES AND RUNNING COSTS INCASE OF UNFORSEEN CLOSURE OF LOSC

#### Details of any deficit

N/A

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

# APPENDIX 1

## Other optional information

## Declaration

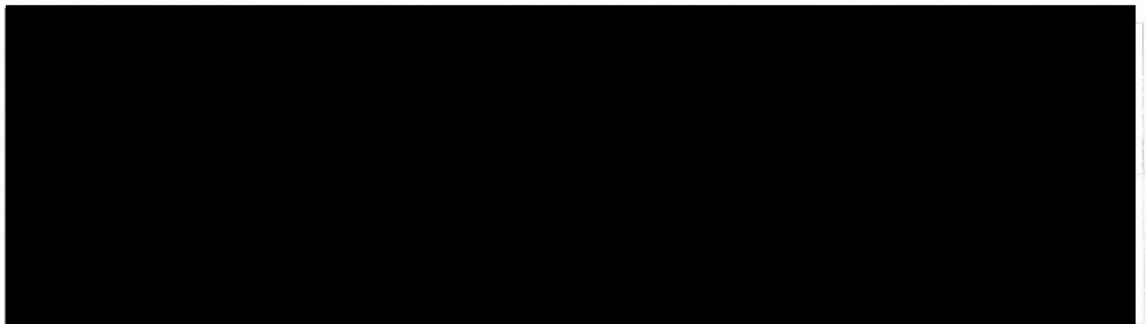
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)



CHAIRPERSON

TREASURER

Date

27<sup>TH</sup> OCTOBER 2025

27<sup>TH</sup> OCTOBER 2025

# O S C R

Office of the Scottish Charity Regulator

Receipts and payments account							
Period Start Date				Period End Date			
	Day	Month	Year		Day	Month	Year
From	1st	August	2024	To	31st	July	2025

## Section A : Statement of receipt and payments

	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Permanent Endowment Funds	Total Funds Current Period	Total Funds Last Period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	£ 200				£ 200	£ -
Legacies					£ -	£ -
Grants					£ -	£ -
Receipts from fundraising activities	£ 464				£ 464	£ 507
Gross trading receipts	£ 137,777				£ 137,777	£ 116,149
Income from investments other than land and buildings					£ -	£ -
Rent from land and buildings					£ -	£ -
Gross receipts from other charitable activities					£ -	£ -
Bank interest and compensation	£ 254				£ 254	£ 76
<b>A1 Sub Total</b>	<b>£ 138,695</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 138,695</b>	<b>£ 116,732</b>
<b>A2 Receipts from asset and investment sales</b>						
Proceeds from sales of fixed assets						£ -
Proceeds from sales of investment						£ -
<b>A2 Sub Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Total Receipts</b>	<b>£ 138,695</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 138,695</b>	<b>£ 116,732</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					£ -	£ -
Gross trading payments	£ 120,217				£ 120,217	£ 95,635
Investment management costs					£ -	£ -
Payments relating directly to charitable activities					£ -	£ -
Grants and donations					£ -	£ -
Governance costs :					£ -	£ -
Audit / independent examination	£ 50				£ 50	£ 100
Preparation of annual accounts	£ 792				£ 792	£ -
Legal costs					£ -	£ -
PVG	£ 629				£ 629	£ -
					£ -	£ -
<b>A3 Sub Total</b>	<b>£ 121,688</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 121,688</b>	<b>£ 95,735</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	£ 5,166				£ 5,166	£ -
Purchases of investments						£ -
<b>A4 Sub Total</b>	<b>£ 5,166</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 5,166</b>	<b>£ -</b>
<b>Total payments</b>	<b>£ 126,854</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 126,854</b>	<b>£ 95,735</b>
<b>Net receipts / (payments)</b>	<b>£ 11,841</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 11,841</b>	<b>£ 20,997</b>
<b>A5 Transfers to / (from) funds</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Surplus / (deficit) for year</b>	<b>£ 11,841</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 11,841</b>	<b>£ 20,997</b>

**Section B : Statement of balances**

Categories	Details	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	Permanent Endowment Funds	Total Funds Current Period	Total Funds Last Period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash Funds</b>	Cash and bank balance opening balance	£ 16,596				£ 16,596	£ 15,698
	Savings bank account opening balance	£ 20,076				£ 20,076	
	Petty Cash opening balance	£ 60				£ 60	
	Creditors closing balance	£ 1,017				£ 1,017	
	Surplus / (deficit) shown on R & P Account	£ 11,841				£ 11,841	£ 20,997
<b>Cash and bank balances at end of year</b>		<b>£ 49,590</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 49,590</b>	<b>£ 36,695</b>

(Agree balances with receipts and payments account)

B2 Investment	Details	Funds to which asset belongs	Last Period	Last Period
			to nearest £	to nearest £
Total			£ -	£ -

B3 Other Assets	Details	Funds to which asset belongs	Cost	Current Value	Last Period
			to nearest £	to nearest £	to nearest £
Total			£ -	£ -	£ -

B4 Liabilities	Details	Funds to which liability relates	Amount Due	Last Period
			to nearest £	to nearest £
Total			£ -	£ -

B5 Contingent Liabilities	Details	Funds to which liability relates	Amount Due (estimate)	Last Period
			to nearest £	to nearest £
Total			£ -	£ -

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

Signature	Print Name	Date Approved
		27/10/25
		27/10/25

**Section C : Notes To The Accounts**

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

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**C2 Grants**

Type of activity or project supported	Individual / Institution	Number of grants made	£
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)	X
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**C3b Trustee remuneration details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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**C4b Trustee expense details**

	No of Trustees	£

**C5b 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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**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 Funds Current Period to nearest £	Total Funds Last Period to nearest £
Tour De Lauder Donation	£ 200.00				£ 200.00	
						£ -
						£ -
<b>Total</b>	<b>£ 200.00</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 200.00</b>	<b>£ -</b>

**2 Grants**

	Unrestricted Funds to nearest £	Restricted Funds to nearest £	Total Funds Current Period to nearest £	Total Funds Last Period to nearest £
<b>Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>

**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 Funds Current Period to nearest £	Total Funds Last Period to nearest £
						£ -
						£ -
<b>Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>

**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 Funds Current Period to nearest £	Total Funds Last Period to nearest £
						£ -
						£ -
<b>Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted Funds 1 to nearest £	Unrestricted Funds 2 to nearest £	Unrestricted Funds 3 to nearest £	Unrestricted Funds 4 to nearest £	Total Unrestricted Funds to nearest £	Total Unrestricted Funds Last Period to nearest £
<b>Receipts</b>						
Donations	£ 200				£ 200	£ -
Legacies					£ -	£ -
Grants					£ -	£ -
Receipts from fundraising activities	£ 464				£ 464	£ 507
Gross trading receipts	£ 137,777				£ 137,777	£ 116,149
Income from investments other than land and buildings					£ -	£ -
Rent from land and buildings					£ -	£ -
Gross receipts from other charitable activities					£ -	£ -
Bank interest	£ 254				£ 254	£ 76
<b>Sub Total</b>	<b>£ 138,695</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 138,695</b>	<b>£ 116,732</b>
<b>Receipts from asset and investment sales</b>						
Proceeds from sales of fixed assets						£ -
Proceeds from sales of investment						£ -
<b>Sub Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Total Receipts</b>	<b>£ 138,695</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 138,695</b>	<b>£ 116,732</b>
<b>Payments</b>						
Expenses for fundraising activities					£ -	£ -
Gross trading payments	£ 120,217				£ 120,217	£ 95,635
Investment management costs					£ -	£ -
Payments relating directly to charitable activities					£ -	£ -
Grants and donations					£ -	£ -
Governance costs :					£ -	£ -
Audit / independent examination	£ 50				£ 50	£ 100
Preparation of annual accounts	£ 792				£ 792	£ -
Legal costs					£ -	£ -
PVG	£ 629				£ 629	£ -
					£ -	£ -
<b>Sub Total</b>	<b>£ 121,688</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 121,688</b>	<b>£ 95,735</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	£ 5,166				£ 5,166	£ -
Purchases of investments					£ -	£ -
<b>Sub Total</b>	<b>£ 5,166</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 5,166</b>	<b>£ -</b>
<b>Total payments</b>	<b>£ 126,854</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 126,854</b>	<b>£ 95,735</b>
<b>Net receipts / (payments)</b>	<b>£ 11,841</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 11,841</b>	<b>£ 20,997</b>
<b>Transfers to / (from) funds</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Surplus / (deficit) for year</b>	<b>£ 11,841</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 11,841</b>	<b>£ 20,997</b>

Nature and purpose of funds

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**Additional analysis (3)**

**5 Breakdown of restricted funds**

	Unrestricted Funds 1	Unrestricted Funds 2	Unrestricted Funds 3	Unrestricted Funds 4	Total Unrestricted Funds	Total Unrestricted Funds Last Period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>Receipts</b>						
Donations						£ -
Legacies						£ -
Grants						£ -
Receipts from fundraising activities						
Gross trading receipts						
Income from investments other than land and buildings						£ -
Rent from land and buildings						£ -
Gross receipts from other charitable activities						£ -
Bank interest						
<b>Sub Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Receipts from asset and investment sales</b>						
Proceeds from sales of fixed assets						£ -
Proceeds from sales of investment						£ -
<b>Sub Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Total Receipts</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</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						
Preparatio of annual accounts						
Legal costs						
Other						£ -
<b>Sub Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets						£ -
Purchases of invesments						£ -
<b>Sub Total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Total payments</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Net receipts / (payments)</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Transfers to / (from) funds</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Surplus / (deficit) for year</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>

Nature and purpose of funds

**Independent Examiner's Report  
For The Year Ended 31st July 2025**

**Lauder Out of School Club**

I report on the accounts of the charity for the year ended 31 July 2024.

**Respective responsibilities of trustee and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 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 view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44(1) 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 9 of the 2006 Accounts Regulations have not been met.



Ian J Brown and Company Accountants Ltd  
4 Lothian Street  
Dalkeith  
Edinburgh  
EH22 1DS

Date: 29th September 2025