

APPENDIX 1



Office of the Scottish Charity Regulator

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

Reference and administration details

Charity name	LAUDER OUT OF SCHOOL CLUB (SCIO)
Other names charity is known by	LOSC
Registered charity number	SC028184
Charity's principal address	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 ANNUALLY 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

27TH OCTOBER 2025

27TH 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 £
A1 Receipts						
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
A1 Sub Total	£ 138,695	£ -	£ -	£ -	£ 138,695	£ 116,732
A2 Receipts from asset and investment sales						
Proceeds from sales of fixed assets						£ -
Proceeds from sales of investment						£ -
A2 Sub Total	£ -	£ -	£ -	£ -	£ -	£ -
Total Receipts	£ 138,695	£ -	£ -	£ -	£ 138,695	£ 116,732
A3 Payments						
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	£ -
A3 Sub Total	£ 121,688	£ -	£ -	£ -	£ 121,688	£ 95,735
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	£ 5,166				£ 5,166	£ -
Purchases of investments						£ -
A4 Sub Total	£ 5,166	£ -	£ -	£ -	£ 5,166	£ -
Total payments	£ 126,854	£ -	£ -	£ -	£ 126,854	£ 95,735
Net receipts / (payments)	£ 11,841	£ -	£ -	£ -	£ 11,841	£ 20,997
A5 Transfers to / (from) funds	£ -	£ -	£ -	£ -	£ -	£ -
Surplus / (deficit) for year	£ 11,841	£ -	£ -	£ -	£ 11,841	£ 20,997

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 Funds Current Period to nearest £	Total Funds Last Period to nearest £
B1 Cash Funds	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
	Cash and bank balances at end of year	£ 49,590	£ -	£ -	£ -	£ 49,590	£ 36,695

(Agree balances with receipts and payments account)

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

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

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

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

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

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

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

34

[illegible]

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

£

Authority under which paid	

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

X

£

Balance
Outstanding at
Period End (£)

Nature of Relationship	Nature of Manifestation	Timeframe (w/)	Timeframe (w/o)

[illegible]

Analysis of receipts 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 £
Tour De Lauder Donation	£ 200.00				£ 200.00	
						£ -
						£ -
Total	£ 200.00	£ -	£ -	£ -	£ 200.00	£ -

2 Grants	Unrestricted Funds	Restricted Funds	Total Funds Current Period	Total Funds Last Period
	to nearest £	to nearest £	to nearest £	to nearest £
Total	£ -	£ -	£ -	£ -

[illegible][illegible]

Additional analysis (2)

5 Breakdown of unrestricted 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 £
Receipts						
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
Sub Total	£ 138,695	£ -	£ -	£ -	£ 138,695	£ 116,732
Receipts from asset and investment sales						
Proceeds from sales of fixed assets						£ -
Proceeds from sales of investment						£ -
Sub Total	£ -	£ -	£ -	£ -	£ -	£ -
Total Receipts	£ 138,695	£ -	£ -	£ -	£ 138,695	£ 116,732
Payments						
Expenses for fundraising activities					£ -	£ -
Gross trading payments	£ 120,217				£ 120,217	£ 95,635
Investment management costs					£ -	£ -
Payments relating directly to charitable activities					£ -	£ -
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Governance costs :					£ -	£ -
Audit / independent examination	£ 50				£ 50	£ 100
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PVG	£ 629				£ 629	£ -
Sub Total	£ 121,688	£ -	£ -	£ -	£ 121,688	£ 95,735
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Purchases of fixed assets	£ 5,166				£ 5,166	£ -
Purchases of investments					£ -	£ -
Sub Total	£ 5,166	£ -	£ -	£ -	£ 5,166	£ -
Total payments	£ 126,854	£ -	£ -	£ -	£ 126,854	£ 95,735
Net receipts / (payments)	£ 11,841	£ -	£ -	£ -	£ 11,841	£ 20,997
Transfers to / (from) funds	£ -	£ -	£ -	£ -	£ -	£ -
Surplus / (deficit) for year	£ 11,841	£ -	£ -	£ -	£ 11,841	£ 20,997

Nature and purpose of funds

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 £
Receipts						
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						
Sub Total	£ -	£ -	£ -	£ -	£ -	£ -
Receipts from asset and investment sales						
Proceeds from sales of fixed assets						£ -
Proceeds from sales of investment						£ -
Sub Total	£ -	£ -	£ -	£ -	£ -	£ -
Total Receipts	£ -	£ -	£ -	£ -	£ -	£ -
Payments						
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						
Other						£ -
Sub Total	£ -	£ -	£ -	£ -	£ -	£ -
Payments relating to asset and investment movements						
Purchases of fixed assets						£ -
Purchases of investments						£ -
Sub Total	£ -	£ -	£ -	£ -	£ -	£ -
Total payments	£ -	£ -	£ -	£ -	£ -	£ -
Net receipts / (payments)	£ -	£ -	£ -	£ -	£ -	£ -
Transfers to / (from) funds	£ -	£ -	£ -	£ -	£ -	£ -
Surplus / (deficit) for year	£ -	£ -	£ -	£ -	£ -	£ -
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