

Edinburgh & Lothians Out of School Care Network

Scotland · Charity number SC030533

Details

Known as	ELOSCN
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2000-11-17
Register	View on the OSCR register

Contact

Address	Fisherrow Centre South Street Musselburgh EH21 6AT
Website	www.eloscn.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: To promote the care and learning through play of primary school children during out of school hours and during school holidays. To promote the provision of facilities for recreation and leisure time for such children These objectives are met by running playgroups, after school clubs, holiday clubs and breakfast clubs.

Beneficiaries: 'Children or young people', 'Other charities or voluntary bodies'

Objectives: 1. To promote the benefit of children in East Lothian outwith school hours and during school holidays without distinction of sex, sexuality, political, religious or other opinions by associating the local statutory authorities, voluntary organizations and inhabitants in a common effort to advance education and to provide facilities, or assist in the provision of facilities, in the interest of social welfare for recreation and other leisure-time occupation so that their conditions of life may be improved 2. To advance the education and training of persons providing care, education and recreational facilities

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,251,955	£1,124,718	-	72
2024-06-30	£975,175	£942,169	-	62
2023-06-30	£848,013	£811,865	-	53
2022-06-30	£744,988	£684,969	-	41
2021-06-30	£813,662	£618,146	-	41

Accounts

REGISTERED COMPANY NUMBER: SC256831 (Scotland)
REGISTERED CHARITY NUMBER: SC030533

Edinburgh & Lothians Out Of School Care
Network
(A Company Limited by Guarantee)

Trustees' Report and

Audited Financial Statements for the Year Ended 30 June 2025

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

**Contents of the Financial Statements
for the Year Ended 30 June 2025**

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Edinburgh & Lothians Out Of School Care Network

Trustees' Report for the Year Ended 30 June 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 30 June 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 activities

The objectives of the charity are:

- To promote the care and learning through play of primary school children during out of school hours and during school holidays
- To promote the provision of facilities for recreation and leisure time for such children

These objectives are met by running playgroups, after school clubs, holiday clubs and breakfast clubs.

The directors have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

STRATEGIC REPORT

Achievements and performance

Charitable activities

The accounts run from July 24 till June 25 which is in line with our academic school years.

The charity continues to educate and inform staff to enhance the safety and development of children in its care.

Edinburgh & Lothians Out Of School Care Network (ELOSCN) continues its dedicated sports coaching and development department to supplement school age childcare.

ELOSCN also provide guidance, training and advice to organisations and individuals within the sector.

The ELOSCN team have gained various professional qualifications, and the charity continues to provide sound financial stability.

Financial review

Financial position

The net income for the year was £127,237 (2024 - £33,006).

The directors are pleased to see ELOSCN continue in a competent set of financial controls.

The directors are confident that following strategic plans, ELOSCN will be sustainable and thrive for years to come.

Principal funding sources

The financial result for the year and the charity's financial position at the year end are shown on the financial statements. The principal sources of income were:

- Fees for breakfast, after school club, holiday clubs and ad-hoc sessions
- Payroll services
- Supply of staff to other childcare groups

Reserves

The charity has exceeded its target of unrestricted funds at a level which equates to three months of unrestricted charitable expenditure. The charity has now invested in property to safeguard its financial position in line with long term strategy.

Net assets at 30 June 2025 are £458,641 (2024 - £331,404). This includes restricted funds of £7,640 (2024 - £nil).

Risk management

The directors have assessed the major risks to which the charity is exposed through regular monitoring and reviewing of the risk register as well as those concerns related to the operations and financing of the charity. The directors are satisfied that systems are in place to mitigate the exposure to the major risks.

Trustees' Report
for the Year Ended 30 June 2025

STRATEGIC REPORT

Plans for future periods

Management accounts to December 2025 show a net income position for the period and projections prepared to June 2026 show a surplus of assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum & Articles of Association which established the objects and powers of the charitable company and it is governed under the Articles of Association. In the event of the company being wound up, members would be requested to contribute an amount not exceeding £1.

Organisational structure

For the financial period 2024/25, the charity was managed by Kirsty Wylie and her co-directors. There is an appointed Managing Director who reports to the board and performs the day to day running of the charity.

Induction and training of trustees

Recruitment and appointment of directors is carried out at the charity's AGM, with candidates being voted and seconded by eligible members. New appointments are reported in the AGM minutes. All new board members are issued with OSCR's guidance for directors/trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC256831 (Scotland)

Registered Charity number

SC030533

Registered office

Fisherrow Community Centre
South Street
Musselburgh
East Lothian
EH21 6AT

Trustees

D Craig
M Gilroy (resigned 26.11.2024)
S G Walker (resigned 20.12.2025)
K Wylie
A Carlyle (appointed 27.1.2025)

Auditors

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

Key management personnel

Manager Alistair Barclay

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Edinburgh & Lothians Out Of School Care Network for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Edinburgh & Lothians Out Of School Care
Network**

**Trustees' Report
for the Year Ended 30 June 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson McKerrill Burrows Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 March 2026 and signed on the board's behalf by:

D Craig - Trustee



**Report of the Independent Auditors to the Trustees and Members of
Edinburgh & Lothians Out Of School Care
Network**

Opinion

We have audited the financial statements of Edinburgh & Lothians Out Of School Care Network (the 'charitable company') for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees and Members of
Edinburgh & Lothians Out Of School Care
Network**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- at the planning stage, we gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity which were contrary to the applicable laws and regulations;
- we discussed amongst the engagement team the identified laws and regulations and remained alert to any indications of non-compliance.
- during the audit, we focussed on areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements through discussions with trustees and review of minutes of trustees' meetings in the year. We also considered those other laws and regulations that have a direct impact on the preparation of financial statements;
- we inquired of the trustees whether they have knowledge of any actual, suspected or alleged fraud;
- we discussed amongst the engagement team the risk of fraud such as opportunities for fraudulent manipulation of financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



William A S Gunn CA (Senior Statutory Auditor)
for and on behalf of Gibson McKerrell Burrows Limited
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
28 Rutland Square
Edinburgh
EH1 2BW

23 March 2026

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	22,506	39,241	61,747	27,021
Charitable activities	5				
After school clubs		1,178,565	-	1,178,565	948,154
Investment income	4	11,643	-	11,643	-
Total		<u>1,212,714</u>	<u>39,241</u>	<u>1,251,955</u>	<u>975,175</u>
EXPENDITURE ON					
Charitable activities	6				
After school clubs		897,731	31,601	929,332	742,414
Administration of network		195,386	-	195,386	199,755
Total		<u>1,093,117</u>	<u>31,601</u>	<u>1,124,718</u>	<u>942,169</u>
NET INCOME		119,597	7,640	127,237	33,006
RECONCILIATION OF FUNDS					
Total funds brought forward		331,404	-	331,404	298,398
TOTAL FUNDS CARRIED FORWARD		<u>451,001</u>	<u>7,640</u>	<u>458,641</u>	<u>331,404</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

**Edinburgh & Lothians Out Of School Care
Network**

**Balance Sheet
30 June 2025**

	Notes	30.6.25 £	30.6.24 £
FIXED ASSETS			
Tangible assets	12	7,940	10,645
Investment property	13	107,000	-
		<u>114,940</u>	<u>10,645</u>
CURRENT ASSETS			
Debtors	14	1,374	2,938
Cash at bank and in hand		426,310	424,148
		<u>427,684</u>	<u>427,086</u>
CREDITORS			
Amounts falling due within one year	15	(83,983)	(106,327)
		<u>343,701</u>	<u>320,759</u>
NET CURRENT ASSETS			
		<u>458,641</u>	<u>331,404</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>458,641</u>	<u>331,404</u>
NET ASSETS			
		<u>458,641</u>	<u>331,404</u>
FUNDS	18		
Unrestricted funds		451,001	331,404
Restricted funds		7,640	-
TOTAL FUNDS		<u>458,641</u>	<u>331,404</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2026 and were signed on its behalf by:

D Craig - Trustee

Danna Craig

A Carlyle - Trustee

[Signature]

Cash Flow Statement
for the Year Ended 30 June 2025

	Notes	30.6.25 £	30.6.24 £
Cash flows from operating activities			
Cash generated from operations	21	99,499	70,178
Net cash provided by operating activities		<u>99,499</u>	<u>70,178</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(8,367)
Purchase of investment property		(107,000)	-
Sale of tangible fixed assets		-	330
Interest received		9,663	-
Net cash used in investing activities		<u>(97,337)</u>	<u>(8,037)</u>
Change in cash and cash equivalents in the reporting period		<u>2,162</u>	<u>62,141</u>
Cash and cash equivalents at the beginning of the reporting period		<u>424,148</u>	<u>362,007</u>
Cash and cash equivalents at the end of the reporting period		<u><u>426,310</u></u>	<u><u>424,148</u></u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 June 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Fisherrow Community Centre, South Street, Musselburgh, EH21 6AT.

2. ACCOUNTING POLICIES

Statement of compliance and 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 compliance 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', the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% straight line
Equipment - 25% reducing balance

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. ACCOUNTING POLICIES - continued

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

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

Fund accounting

Unrestricted funds are available for use at the discretion of the directors to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or with their authority, but still within the wider objects of the charity.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	30.6.25 Total funds	30.6.24 Total funds
	£	£	£	£
Grants	22,506	39,241	61,747	27,021

Grants received, included in the above, are as follows:

	30.6.25 £	30.6.24 £
Other grants	61,747	27,021

Edinburgh & Lothians Out Of School Care Network

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
Rents received	1,980	-	1,980	-
Deposit account interest	9,663	-	9,663	-
	<u>11,643</u>	<u>-</u>	<u>11,643</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	30.6.25 After school clubs £	30.6.24 Total activities £
After school care fees	1,158,938	924,371
Supply staff	15,987	20,228
Payroll services	3,640	3,555
	<u>1,178,565</u>	<u>948,154</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
After school clubs	777,161	152,171	929,332
Administration of network	147,008	48,378	195,386
	<u>924,169</u>	<u>200,549</u>	<u>1,124,718</u>

7. SUPPORT COSTS

	Management £	Other expenditure £	Governance costs £	Totals £
After school clubs	152,171	-	-	152,171
Administration of network	32,955	58	15,365	48,378
	<u>185,126</u>	<u>58</u>	<u>15,365</u>	<u>200,549</u>

Support costs, included in the above, are as follows:

Management

	After school clubs £	Administration of network £	30.6.25 Total activities £	30.6.24 Total activities £
Rent	11,503	7,898	19,401	19,935
Telephone	3,374	1,535	4,909	4,685
Insurance	4,624	247	4,871	3,895
Motor and travel costs	8,527	2,378	10,905	9,607
Other office costs	1,772	1,300	3,072	2,524
Children's activities	94,199	-	94,199	44,338
Staff training	7,186	5,818	13,004	6,693
General expenses	13,627	5,165	18,792	31,158
IT costs	7,359	5,514	12,873	16,814
Subscriptions	-	2,123	2,123	3,119
	<u>152,171</u>	<u>31,978</u>	<u>184,149</u>	<u>142,768</u>
Carried forward				

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

7. SUPPORT COSTS - continued

Management - continued

	After school clubs £	Administration of network £	30.6.25 Total activities £	30.6.24 Total activities £
Brought forward	152,171	31,978	184,149	142,768
Operating leases	-	-	-	303
Flat expenses	-	977	977	-
	<u>152,171</u>	<u>32,955</u>	<u>185,126</u>	<u>143,071</u>

Other expenditure

	30.6.25 Administration of network £	30.6.24 Total activities £
Loss on sale of tangible fixed assets	58	2,845

Governance costs

	30.6.25 Administration of network £	30.6.24 Total activities £
Auditors' remuneration	4,540	4,000
Auditors' remuneration for non audit work	2,120	2,000
Legal fees	1,490	-
Professional fees	7,215	8,800
	<u>15,365</u>	<u>14,800</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25 £	30.6.24 £
Auditors' remuneration	4,540	4,000
Other non-audit services	2,120	2,000
Depreciation - owned assets	2,647	3,547
Deficit on disposal of fixed assets	58	2,845

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

**Edinburgh & Lothians Out Of School Care
Network**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

10. STAFF COSTS

	30.6.25 £	30.6.24 £
Wages and salaries	849,747	726,742
Social security costs	47,901	32,679
Other pension costs	23,874	18,485
	<u>921,522</u>	<u>777,906</u>

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

	30.6.25	30.6.24
After school clubs	68	58
Administration of network	4	4
	<u>72</u>	<u>62</u>

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

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation including employer's National Insurance and pension paid to key management personnel for services provided to the charity was £48,484 (2024 - £43,526).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,271	8,750	27,021
Charitable activities			
After school clubs	948,154	-	948,154
Total	<u>966,425</u>	<u>8,750</u>	<u>975,175</u>
EXPENDITURE ON			
Charitable activities			
After school clubs	724,914	17,500	742,414
Administration of network	199,755	-	199,755
Total	<u>924,669</u>	<u>17,500</u>	<u>942,169</u>
NET INCOME/(EXPENDITURE)	41,756	(8,750)	33,006
RECONCILIATION OF FUNDS			
Total funds brought forward	289,648	8,750	298,398
TOTAL FUNDS CARRIED FORWARD	<u>331,404</u>	<u>-</u>	<u>331,404</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

12. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 July 2024	20,059
Disposals	(581)
At 30 June 2025	19,478
DEPRECIATION	
At 1 July 2024	9,414
Charge for year	2,647
Eliminated on disposal	(523)
At 30 June 2025	11,538
NET BOOK VALUE	
At 30 June 2025	7,940
At 30 June 2024	10,645

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
Additions	107,000
At 30 June 2025	107,000
NET BOOK VALUE	
At 30 June 2025	107,000
At 30 June 2024	-

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Trade debtors	240	183
Prepayments and accrued income	1,134	2,755
	1,374	2,938

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Trade creditors	151	934
Social security and other taxes	9,851	12,343
Other creditors	66,500	86,828
Accruals and deferred income	7,481	6,222
	83,983	106,327

**Edinburgh & Lothians Out Of School Care
Network**

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.6.25 £	30.6.24 £
Within one year	<u>7,438</u>	<u>7,846</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
Fixed assets	7,940	-	7,940	10,645
Investments	107,000	-	107,000	-
Current assets	420,044	7,640	427,684	427,086
Current liabilities	(83,983)	-	(83,983)	(106,327)
	<u>451,001</u>	<u>7,640</u>	<u>458,641</u>	<u>331,404</u>

18. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	331,404	119,597	451,001
Restricted funds			
Paths For All	-	512	512
Lottery	-	7,128	7,128
	<u>-</u>	<u>7,640</u>	<u>7,640</u>
TOTAL FUNDS	<u>331,404</u>	<u>127,237</u>	<u>458,641</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,212,714	(1,093,117)	119,597
Restricted funds			
Paths For All	20,230	(19,718)	512
Lottery	19,011	(11,883)	7,128
	<u>39,241</u>	<u>(31,601)</u>	<u>7,640</u>
TOTAL FUNDS	<u>1,251,955</u>	<u>(1,124,718)</u>	<u>127,237</u>