

Flora Stevenson After School Club

Scotland · Charity number SC031057

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2001-01-26
Register	View on the OSCR register

Contact

Address Flora Stevenson After School Club
175 Comely Bank Road
Edinburgh
EH4 1BG

Website www.florastevensonasc.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport', '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', 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We provide affordable wrap around child care for the families of Flora Stevenson Primary School.

Beneficiaries: 'Children or young people'

Objectives: The aims of FSASC shall be: (i) To promote the care and education of children attending Flora Stevenson Primary School, who are in need of care during out-of -school hours and school holidays. (ii) To 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 their conditions of life.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£223,955	£239,545	-	14
2024-06-30	£225,415	£214,824	-	18
2023-06-30	£215,157	£193,280	-	13
2022-06-30	£210,319	£171,883	-	11
2021-06-30	£163,036	£168,557	-	10

Flora Stevenson After School Club

Scotland - Charity number SC031057

Accounts

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Charity Registration No. SC031057

FINANCIAL STATEMENTS

For the year ended
30 JUNE 2025

Company No: SC215140

Johnston Smillie Ltd
Chartered Accountants
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

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FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS

Legal and administrative information

Status

The Flora Stevenson After School Club is a company limited by guarantee and a Scottish Charity registered with the Office of the Scottish Charities Regulator.

The company was incorporated in Scotland on 26 January 2001 and was established under a Memorandum of Understanding which established the objects and powers of the charitable company and is governed under its Articles of Association. The Directors are members of the voluntary management committee with ordinary members who are all trustees of the charity. At each AGM one third of the committee members shall retire from office but shall be eligible for re-election.

Directors

The following members served as Directors and office bearers during the year:

Directors & Officers:

Chris Thompson – Director & Chair
Andrew Uttley – Director & Vice Chair (Resigned 30/06/2025)
Kanchan Sharma – Treasurer

Other Committee Members

Chad Damro
Duncan Mercieca
Julian Johnstone
Andrew Stewart

Manager

Nikki Colston

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS

Legal and administrative information - continued

Registered office and operational address

Flora Stevenson Primary School
175 Comely Bank Road
Edinburgh
EH4 1BG

Independent Examiner

Johnston Smillie Ltd
Chartered Accountants
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

Bankers

Bank of Scotland
43 Comely Bank
Edinburgh
EH4 1AF

Scottish Charity number: SC031057
Company number: SC215140

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

REPORT OF THE DIRECTORS (CONT'D)

The Directors present the Report and Financial Statements for the year ended 30 June 2025. Flora Stevenson After School Club (the "Club") continues to support the families of over 300 children attending Flora Stevenson's school, providing high quality, low cost, out of school care and have established a great working relationship with the school alongside our wider community partners.

These financial statements reflect the school summer holiday period in July and August 2024 and the academic year commencing August 2024 and ending June 2025. During this period, we operated continuously and as normal, providing a full offering of breakfast, after school and holiday club sessions to the school and its community.

Structure, Governance & Management

FSASC was established by parents in 2001 as a Scottish Charity (SC031057), to provide after school care for our children. We currently have over 150 families using our service and are permitted to accommodate a maximum of 80 children following a normal school day, 30 in our Breakfast Club and 40 children per day during school holidays.

The Club is governed by a Committee of Trustee Members and registered Directors, to ensure compliance with the requirements of the Care Inspectorate, Companies Act, Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, Scottish Charity Regulator (OSCR), Health and Safety Executive (HSE), and Lothian Association of Youth Clubs (LAYC). The Club employs 10 permanent members of staff and must also meet its legal duties as an employer.

The Club continues to be managed by voluntary Trustees who are diligently performing their duties and are well briefed on their obligations and ensure there is a suitable adoption of financial control and governance framework. The Club's Chairman, Treasurer and Secretary sit on a Management Committee. The existing Management Committee members may appoint new members where it is considered that potential new members have the required skills, experience and ability to contribute to the charity's management.

During the period, the Management Committee met as required Governance is exercised as follows.

- A clear set of financial policies, with all financial records being recorded electronically and reconciled to our bank statements monthly with a financial report circulated to Trustees who meet on a regular basis. We produce an annual budget, which is reviewed on a regular basis.
- The Club operates computerised childcare software which centrally records all child details, attendance records, and other key information. We have separately appointed an independent AAT qualified bookkeeper to maintain suitable fee payments ledgers and pursue those members whose accounts are in arrears.
- Our senior staff members (Manager and Assistant Managers) have received specific office training and now record all attendance information on specialised childcare software system. We regularly rotate staff office functions including petty cash and fees received, which are reconciled monthly to our bank statements with regular spot checks performed by the Treasurer.
- We have adopted a clear policy that states no Trustee (Committee Member) can receive remuneration for their services. A conflict-of-interest register has been established to meet best practice following OSCR guidance. A minimum of 2 authorised signatories is required to sign a cheque; however, this method of payment has not been used during the year with transactions conducted electronically.
- All Committee Members now undertake compulsory PVG checks. We hold regular meetings with the Lothian Association of Youth Clubs (LAYC), who provide us with guidance and support over our duties as Trustees in managing a large Charitable After School Club.
- FSASC Committee Members have open dialogue with the School Head, and the Manager meets with the School Head and her senior management on a regular basis to ensure we maintain our key working relationship with the school and seek to explore and develop areas of mutual benefit and managing how we can support families through the pandemic.

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

REPORT OF THE DIRECTORS (CONT'D)

Structure, Governance & Management (Cont'd)

We have maintained a stable state in staffing, with slightly increased turnover over the course of the year. During this period the staff team have all completed first aid and child protection training.

Objectives and Activities

The company was established in 2001. The charitable objectives of the company are:

- To promote the care and education of children attending Flora Stevenson Primary School, who are in need of care during out of school hours and school holidays.
- To promote the provision of facilities for the recreation and other leisure-time occupation of such children in the interest of social welfare with the object of improving their conditions of life. The company has been operating with the aim of meeting its objectives since its incorporation.

Directors and their interests

The Directors during the year ended 30 June 2025 are set out on page 1. The Directors are members of the company and as such each undertakes to contribute such amounts as may be required (not exceeding £1) if the company should be wound up.

Achievement & Performance

Under the tenure renewed Committee, the following structure was retained:

- We have active written childcare policies and procedures for our staff to follow, which are reviewed on a regular basis. This is a critical area for our Club, and we have invested significant time to ensure we now exceed legislation and comply with the requirements of the Care Inspectorate. Staff receive regular training under these policies, which are openly available for all Members to view.
- Staff training – our team participates in regular training sessions, with most permanent staff now qualified first aiders. We have also established a detailed annual training program for staff and support our team through further education in childcare and external training courses.
- We have engaged the active involvement of Lothian Association of Youth Clubs (LAYC), who provide guidance to the New Committee in shaping best childcare practice and structure of our organisation.

Plans for the Future

A budgeting exercise which will determine whether fees will be increased for the 2026/27 academic year will be carried out shortly. We will continue to aim to provide low cost and high-quality childcare. All staff are paid the Real Living Wage which is updated and then reflected in staff salaries every November.

Risk Assessment

The major risks to which the Club is exposed are discussed at Committee meetings and plans are in place to mitigate these risks.

Reserves Policy

The Club's reserves policy requires that unrestricted funds not committed or invested in tangible fixed assets held by the Club should be at least 3 months of the resources expended. Unrestricted funds were £76,838 at 30 June 2025 (2024: £92,428) which meets this policy requirement. At this level, the management committee feel that they will be able to continue the current activities of the charity in the event of a significant drop in income. In such a situation it would obviously be necessary to consider how income would be replaced or activities changed.

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

REPORT OF THE DIRECTORS (CONT'D)

Financial Review and Basis of the accounts

These accounts report upon the financial period from 1 July 2024 to 30 June 2025, from which time the club maintained a suitable and detailed electronic record of all children's attendance and complete record of parent receipts. The financial statements show a deficit for the year of £15,590 (2024: surplus of £10,589) with the balance sheet total general funds being £76,838 (2024: £92,428) and with net current assets at the year end of £76,838 (2024: £92,428).

Going Concern

The Directors believe the Club can continue its operations for the foreseeable future and as such these accounts have been prepared on a Going Concern basis.

Responsibilities of the Directors

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable laws and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors 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 directors 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 its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Memorandum and Articles of Association of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102) and with the special provisions relating to small companies within Part 15 of the Companies Act 2006.



Chris Thompson
Director

Date: 17/03/2026

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

**INDEPENDENT EXAMINERS REPORT TO THE DIRECTORS AND MEMBERS OF FLORA STEVENSON
AFTER SCHOOL CLUB, A COMPANY LIMITED BY GUARANTEE
FOR THE YEAR ENDED 30 JUNE 2025**

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 7 to 14.

This report is made to the Directors, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted to me by law, I do not accept or assume responsibility to anyone other than the Charity and the Directors, as a body, for my work or for this report.

Respective Responsibilities of Directors and Examiner

The Directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended. The Directors 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 as amended. 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 as amended, and
 - to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts Regulations as amended have 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.



M A P Taddei MA FCA CA
Johnston Smillie Ltd.
5 South Gyle Crescent
Edinburgh
EH12 9EG

Date: 17 March.....2026

Relevant professional body: Institute of Chartered Accountants in England and Wales

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies		-	-	-	-
Charitable activities	2	223,440	-	223,440	224,806
Investments		-	-	-	-
Other Incoming resources	3	515	-	515	608
Total Incoming Resources		<u>223,955</u>	<u>-</u>	<u>223,955</u>	<u>225,414</u>
Expenditure on:					
Charitable activities	4	239,545	-	239,545	214,825
Total resources expended		<u>239,545</u>	<u>-</u>	<u>239,545</u>	<u>214,825</u>
Net income/(expenditure)		(15,590)	-	(15,590)	10,589
Fund Balance at 30 June 2024		<u>92,428</u>	<u>-</u>	<u>92,428</u>	<u>81,839</u>
Fund Balance at 30 June 2025	11	<u><u>76,838</u></u>	<u><u>-</u></u>	<u><u>76,838</u></u>	<u><u>92,428</u></u>

Notes on pages 9 to 14 form part of these accounts

The Statement of Financial Activities includes all gains and losses in the year.

All of the activities of the charity are classed as continuing.

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

BALANCE SHEET
As at 30 June 2025

		2025	2024
		£	£
Fixed Assets			
Tangible Assets	5	-	-
Current Assets			
Debtors	6	15,066	7,204
Cash at bank and in hand		75,236	106,977
		90,302	114,181
Creditors: amounts falling due within one year	7	(13,464)	(21,753)
Net Current Assets		76,838	92,428
Total Net Assets		76,838	92,428
Unrestricted Funds			
General Funds		76,838	92,428
Total Charity Funds	11	76,838	92,428

For the financial year ended 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibility for:

- (a) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 and with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved on behalf of the Board



Chris Thompson
 Director

Date: 17/03/2026

Company Registration No. SC215140

Notes on pages 9 to 14 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Company information

Flora Stevenson After School Club is a company limited by guarantee incorporated in Scotland. The registered office is Flora Stevenson Primary School, 175 Comely Bank Road, Edinburgh, EH4 1BG.

The principal accounting policies of the Company are:

a) Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Flora Stevenson After School Club meets the definition of a public benefit entity under FRS 102.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charity's transactions are denominated. Amounts are rounded to the nearest £.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy note.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Fixed Assets & Depreciation

Fixed assets of greater than £500 are capitalised, assets being included at cost.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 2 years, on a straight-line basis.

c) Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

d) Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The charity has only basic financial instruments which are measured at transaction price.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS (CONT)

1. ACCOUNTING POLICIES (CONT)

e) Income (cont)

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Investment income is earned through holding assets for investment purposes such as shares. It includes dividends and interest which are measured at fair value, generally the transaction value. These are included when receivable and the amount can be measured reliably.

Income is therefore deferred if it relates to a following period.

f) Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is a reasonable assurance that the grant conditions will be met, and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

g) Debtors

Trade and other debtors are recognised at the settlement amount due.

h) Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis. They are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Resources expended include attributable VAT that cannot be recovered. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

i) Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

j) Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the liability can be measured reliably.

l) Unrestricted funds

These include donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

NOTES TO THE FINANCIAL STATEMENTS (CONT)

1. ACCOUNTING POLICIES (CONT)

m) Restricted Funds

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

n) Irrecoverable value added tax

As the company is not registered for VAT, costs include irrecoverable VAT.

2. INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS 2025 £	RESTRICTED FUNDS 2025 £	TOTAL 2025 £	TOTAL 2024 £
Income from After School Club, Holiday Club & Registration	223,440	-	223,440	224,806

Income from charitable activities was £223,440 (2024: £224,806), of which £223,440 was unrestricted (2024: £224,806) and nil restricted (2024: nil).

3. INCOME FROM OTHER RESOURCES

	UNRESTRICTED FUNDS 2025 £	RESTRICTED FUNDS 2025 £	TOTAL 2025 £	TOTAL 2024 £
Other	515	-	515	608
	515	-	515	608

Income from other resources was £515 (2024: £608), of which £515 was unrestricted (2024: £608) and nil restricted (2024: nil).

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

NOTES TO THE FINANCIAL STATEMENTS (CONT)

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS 2025 £	RESTRICTED FUNDS 2025 £	TOTAL 2025 £	TOTAL 2024 £
Staff costs, including training	205,682	-	205,682	184,475
General administration	10,380	-	10,380	10,653
Professional fees	1,422	-	1,422	1,066
Independent examination and accountancy fees	4,527	-	4,527	4,584
Catering	6,247	-	6,247	5,321
Trips and events	6,217	-	6,217	4,680
Arts and crafts	3,476	-	3,476	2,802
Equipment	1,594	-	1,594	282
Depreciation	-	-	-	274
Sundries	-	-	-	80
Bad debt expense	-	-	-	608
	<u>239,545</u>		<u>239,545</u>	<u>214,825</u>

Expenditure on charitable activities was £239,545 (2024: £214,825), of which £239,545 was unrestricted (2024: £214,825) and nil restricted (2024: nil).

Support costs have not been separately identified as the trustees consider there is only one charitable activity which is to promote the care and education of children attending Flora Stevenson Primary School.

5. TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 July 2024	13,368
Additions	-

At 30 June 2025	13,368
	=====
Depreciation	
At 1 July 2024	13,368
Charge for year	-

At 30 June 2025	13,368
	=====
Net Book Value	
At 30 June 2025	-
	=====
At 30 June 2024	-
	=====

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

NOTES TO THE FINANCIAL STATEMENTS (CONT)

6. DEBTORS, amounts falling due within 1 year	2025	2024
	£	£
Prepayments and Other Debtors	2,922	167
Accrued Income	12,144	7,037
	————	————
	15,066	7,204
	=====	=====
7. CREDITORS, amounts falling due within 1 year	2025	2024
	£	£
Other Creditors and Accruals	3,326	7,327
Deferred Income (Note 8)	10,138	14,426
	————	————
	13,464	21,753
	=====	=====
8. DEFERRED INCOME	2025	2024
	£	£
Deferred income at 30 June 2024	14,426	17,582
Released to income & expenditure	(14,426)	(17,582)
Addition in year, club income paid in advance	10,138	14,426
	————	————
Deferred income at 30 June 2025	10,138	14,426
	=====	=====
9. STAFF COSTS AND NUMBERS	2025	2024
	£	£
Salaries and wages	191,783	175,278
Social Security costs	7,101	5,430
Employer's pension contributions	3,150	1,109
Other staff costs	3,648	2,658
	————	————
	205,682	184,475
	=====	=====

No employee received emoluments of more than £60,000. None of the Directors received remuneration or reimbursed expenses during the year.

The average number of employees during the year was 17 (2024 – 14).

FLORA STEVENSON AFTER SCHOOL CLUB
(A Company Limited by Guarantee)
Year ended 30 June 2025

NOTES TO THE FINANCIAL STATEMENTS (CONT)

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund 2025	Total 2025	General Fund 2024	Total 2024
	£	£	£	£
Tangible Assets	-	-		
Current Assets	90,302	90,302	114,181	114,181
Current Liabilities	(13,464)	(13,464)	(21,753)	(21,753)
	<u>76,838</u>	<u>76,838</u>	<u>92,428</u>	<u>92,428</u>

11. MOVEMENT IN FUNDS

	At 1 July 2024	Incoming Resources	Outgoing Resources	At 30 June 2025
	£	£	£	£
Unrestricted Funds:				
General Funds	92,428	223,955	(239,545)	76,838
	<u>92,428</u>	<u>223,955</u>	<u>(239,545)</u>	<u>76,838</u>

MOVEMENT IN FUNDS (COMPARATIVE)

	At 30 June 2023	Incoming Resources	Outgoing Resources	At 30 June 2024
	£	£	£	£
Unrestricted Funds:				
General Funds	81,839	225,414	(214,825)	92,428
	<u>81,839</u>	<u>225,414</u>	<u>(214,825)</u>	<u>92,428</u>

12. RELATED PARTY TRANSACTIONS

The trustees use the club for their own children however there are no discounts or special offers made available to them.

13. INDEPENDENT EXAMINER'S REMUNERATION

The amount charged in respect of the independent examiner's remuneration for the year was £2,340 (2024: £2,340).

14. TAXATION

The company is recognised as a charity by HM Revenue & Customs. Accordingly, no liability to taxation will arise on its income.