

**REPORT OF THE DIRECTORS AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2024  
FOR  
ROSEBURN AFTERSCHOOL CLUB LIMITED  
A COMPANY LIMITED BY GUARANTEE**

**COMPANY NO. SC248008 (SCOTLAND)**

**Scottish Charity No. SC034306**

**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

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**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 JULY 2024**

**COMPANY INFORMATION**

**DIRECTORS:**

**COMPANY SECRETARY:**

**REGISTERED OFFICE  
AND PRINCIPAL PLACE  
OF BUSINESS:**

**COMPANY NUMBER:**

SC248008

**CHARITY NUMBER:**

SC034306

**INDEPENDENT EXAMINER:**

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

**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2024**

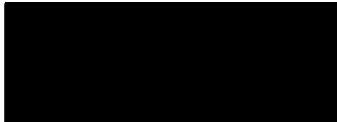
The directors present their report with the financial statements of the company for the year ended 31 July 2024.

**OBJECTIVES AND ACTIVITIES**

The principal activity of the company in the period under review was that of an after-school care club for pupils of Roseburn Primary School. The company was incorporated on 18 April 2003 and on 1 August 2003 it took over the assets of the unincorporated organisation which operated the Club prior to that date.

**DIRECTORS**

The directors during and since the year under review were:



**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is limited by guarantee and is recognised by HM Revenue & Customs as a charity (Charity Registration No.SC034306) and registered with the Office of the Scottish Charity Regulator. The company is run by the directors who are all volunteers. The induction process of new directors involves informal training by existing directors. For the purposes of charity law, the directors are charity trustees.

**ACHIEVEMENTS AND PERFORMANCE**

The Roseburn Afterschool Club continued to provide the pupils of Roseburn Primary School supervised activities following the end of the school day for the school year August 2023 to June 2024. The club runs Monday to Thursday from 3.00pm to 5:45pm and on a Friday from 12:15pm to 5:45pm. The Club also runs a breakfast club each morning at the school from 7.30am providing a nutritious breakfast and supervised activities.

The club provides a safe and happy environment with a variety of activities on offer from arts and crafts, a pool table, a games console, computers and a quiet area for homework. Weather permitting, and under supervision, the children can access the playground and playing fields for outdoor games, for example, football and den building.

The Club is run by Spring OSCARS, a recognised 'service provider' with The Care Inspectorate. Oscars have undertaken administrative tasks and are the point of contact for staff and clients. Oscars' representatives meet on a regular basis with the parent volunteer committee to discuss all matters relating to the club. A Club manager and other staff members are employed by Spring OSCARS to provide the actual childcare. The most recent Care Service Inspection Report awarded the Club four Grade 4 'Very Good' grades.

2024 continued to see a steady recovery in numbers and the club is now operating at full capacity with a waiting list.

Income and expenditure have both decreased in the year due to the company winding up. Overall, this resulted in a net deficit of £9,165 (2023: deficit of £2,463).

**ROSEBURN AFTERSCHOOL CLUB LIMITED  
A COMPANY LIMITED BY GUARANTEE**

**REPORT OF THE DIRECTORS (CONTINUED)  
FOR THE YEAR ENDED 31 JULY 2024**

**FINANCIAL REVIEW**

The accounts on pages 5 to 12 show the financial results and the financial position as at 31 July 2024 which is considered by the directors to be satisfactory.

The intention is to maintain reserves at a level which covers at least two months' expenditure and this has been achieved in the current year. The directors will monitor this and ensure that the club can meet all liabilities as they fall due.

The financial statements show a deficit for the year of £9,165 (2023: deficit of £2,463) with the balance sheet total unrestricted general funds being £7,756 (2023: £16,921) and with net current assets at the year-end of £7,756 (2023: £16,921).

The major risks to which the company is exposed, as identified by the directors, have been reviewed and steps taken to mitigate these risks.

Since the year end, the running of the afterschool club has been handed over to a separate organisation and the directors of Roseburn Afterschool Club are taking steps to dissolve the charity.

**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;
- observe the methods and principles in the applicable Charities SORP;
- 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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.

The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**ROSEBURN AFTERSCHOOL CLUB LIMITED  
A COMPANY LIMITED BY GUARANTEE**

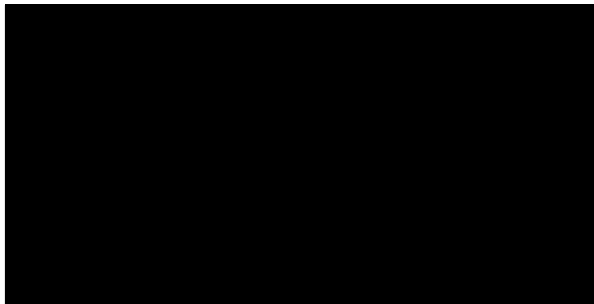
**REPORT OF THE DIRECTORS (CONTINUED)  
FOR THE YEAR ENDED 31 JULY 2024**

As the Roseburn Afterschool Club Limited is a company limited by guarantee, it is not required to have a share capital and the directors are not entitled to receive any dividend or other distribution of the company's assets. The directors are not entitled to receive any dividend or other distribution of the company's assets.

**RESPONSIBILITIES OF THE DIRECTORS (CONT'D)**

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

**ON BEHALF OF THE BOARD:**



Date.....20/5/25.....

**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCORPORATING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 JULY 2024**

		<b>GENERAL FUND</b>	
		<b>2024</b>	<b>2023</b>
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Charitable activities	2	<u>35,686</u>	<u>78,286</u>
<b>TOTAL INCOME</b>		<u>35,686</u>	<u>78,286</u>
<b>EXPENDITURE ON:</b>			
Charitable activities	3	<u>44,851</u>	<u>80,749</u>
<b>TOTAL EXPENDITURE</b>		<u>44,851</u>	<u>80,749</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,165)	(2,463)
Transfers between funds		<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		(9,165)	(2,463)
<b>RECONCILIATION OF FUNDS:</b>			
<b>Total funds brought forward</b>		<u>16,921</u>	<u>19,384</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>7,756</u>	<u>16,921</u>

The notes on pages 7 to 12 form part of these financial statements.

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

**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET**  
**AS AT 31 JULY 2024**

	Notes	2024	2023
		£	£
<b>FIXED ASSETS:</b>	6	-	-
<b>CURRENT ASSETS:</b>			
Debtors	7	324	3,884
Cash at bank and in hand		<u>9,686</u>	<u>30,675</u>
		10,010	34,559
<b>CREDITORS:</b> Amounts falling due within one year	8	<u>2,254</u>	<u>17,638</u>
<b>NET CURRENT ASSETS:</b>		<u>7,756</u>	<u>16,921</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		<u>7,756</u>	<u>16,921</u>
<b>UNRESTRICTED FUNDS:</b>			
General fund		<u>7,756</u>	<u>16,921</u>
		<u>7,756</u>	<u>16,921</u>

For the financial year ended 31 July 2024 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 responsibilities for:

- Ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006 and
- 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 is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**ON BEHALF OF THE BOARD:**

Approved by the Board on 20/3/25

**Company Registration No. SC248008**

The notes on pages 7 to 12 form part of these financial statements.



**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to these accounts. The financial statements have been prepared in accordance with 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.

The Charity constitutes a public benefit entity as defined by FRS102. These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charity's transactions are denominated. All amounts are rounded to the nearest £.

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.

The charity has now handed over the operation of the afterschool club to a separate organisation and has begun the process of winding up. Therefore, the accounts for the year ended 31 July 2024 have not been prepared on a going concern basis.

**Incoming resources**

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.

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 fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Any income which related to a period out-with the one under review is treated as deferred.

Voluntary income received by way of grants, gifts or donations is included in the Income and Expenditure Account and Statement of Financial Activities when received. Gifts in kind are included at estimated market value.

**Debtors**

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

**Resources Expended**

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. 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 comprise all costs associated with the governance arrangements of the charity including the cost of an external independent examination.

**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.

**ROSEBURN AFTERSCHOOL CLUB LIMITED  
A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 JULY 2024**

**1. ACCOUNTING POLICIES (CONT'D)**

**Tangible Fixed Assets and depreciation**

Items of equipment costing over £250 are capitalised at cost. Fixed assets are depreciated on a straight-line basis at 25% per annum.

**Irrecoverable value added tax.**

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

**Funds**

The company operates using one general fund for all income and expenditure.

**Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding-up is limited to £1.

**Taxation**

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

**Pension**

The charity contributes to a defined contribution scheme for its staff. The pension costs in the accounts represent the contributions payable by the charity for the year.

**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.

**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 JULY 2024**

**2. Analysis of Income**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income from charitable activities</b>		
Fees	<u>35,686</u>	<u>78,286</u>

Income from charitable activities was £35,686 (2023: £78,286), of which £35,686 was unrestricted (2023: £78,286) and £nil restricted (2023: £nil).

**3. Analysis of Expenditure**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Expenditure on charitable activities</b>		
Professional fees	8,233	15,600
Staff costs	28,353	57,123
Equipment	4,038	-
Food & Entertainment	492	3,457
Room hires	-	900
Staff training	151	-
Disclosure	143	-
Insurance	513	402
Telephone	170	286
Sundry	242	17
Subscriptions	320	768
Governance:		
Independent examination	<u>2,196</u>	<u>2,196</u>
	<u>44,851</u>	<u>80,749</u>

Expenditure on charitable activities was £44,851 (2023: £80,749), of which £44,851 was unrestricted (2023: £80,749) and £nil restricted (2023: £nil).

**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 JULY 2024**

**4. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and Salaries	27,644	54,308
Employers' National Insurance	565	2,219
Employer Pension Contributions	<u>144</u>	<u>596</u>
	<u>28,353</u>	<u>57,123</u>

No remuneration or expenses was paid to any director during the year. No staff emoluments exceeded £60,000 in the year.

Staff are not employed directly by Roseburn Afterschool Club but instead by Out of School Scotland Limited (OSCARS). Invoices are issued to the Club monthly in arrears.

On occasion temporary agency staff are required to provide cover for holidays and for other events. The cost of these totals £1,003 (2023 - £1,742) and is included above.

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

Carers	<u>6</u>	<u>6</u>
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**5. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration constituted an examination fee of £2,196 (2023: £2,196).

**6. TANGIBLE FIXED ASSETS**

	<b>Office Equipment £</b>
<b>Cost</b>	
At 1 August 2023	5,910
Additions	-
Disposals	<u>(5,910)</u>
At 31 July 2024	<u>-</u>
<b>Depreciation</b>	
At 1 August 2023	5,910
Charge for Year	-
Depreciation on Disposals	<u>(5,910)</u>
At 31 July 2024	<u>-</u>
<b>Net Book Value</b>	
At 31 July 2024	<u>-</u>
At 31 July 2023	<u>-</u>

**ROSEBURN AFTERSCHOOL CLUB LIMITED**  
**A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE YEAR ENDED 31 JULY 2024**

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade Debtors	-	3,596
Prepayments	324	288
	<u>324</u>	<u>3,884</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Accrued Expenses	2,254	14,085
Deferred income	-	3,553
	<u>2,254</u>	<u>17,638</u>

**9. DEFERRED INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Deferred income at 31 July 2023	3,553	3,536
Released to income & expenditure	(3,553)	(3,536)
Addition in year, club income paid in advance	-	3,553
	<u>-</u>	<u>3,553</u>

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Fund 2024</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£
Fixed Assets	-	-	-
Current Assets	10,010	10,010	34,559
Current liabilities	(2,254)	(2,254)	(17,638)
	<u>7,756</u>	<u>7,756</u>	<u>16,921</u>

**11. MOVEMENT IN FUNDS**

	<b>At 31 July 2023</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>At 31 July 2024</b>
	£	£	£	£
Unrestricted General Fund	<u>16,921</u>	<u>35,686</u>	<u>44,851</u>	<u>7,756</u>

**ROSEBURN AFTERSCHOOL CLUB LIMITED  
A COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)  
FOR THE YEAR ENDED 31 JULY 2024**

**12. RELATED PARTY TRANSACTIONS**

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

**INDEPENDENT EXAMINERS REPORT TO THE DIRECTORS AND MEMBERS OF ROSEBURN  
AFTERSCHOOL CLUB LIMITED, A COMPANY LIMITED BY GUARANTEE  
FOR THE YEAR ENDED 31 JULY 2024**

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 5 to 12.

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.

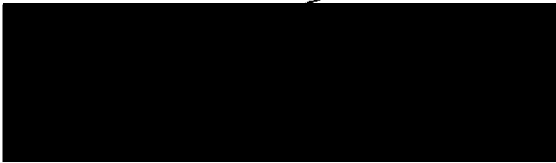
**Independent Examiner's Statement**

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.



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

Date

25/03/2025

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