

APPENDIX 1

OSCR

Scottish Charity Regulator

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	04	2024	To	31	03	2025

Reference and administration details

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

A.R.Ts Afternoon

SC045057

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		Co- Chair		
2		Co-Chair		
3		Secretary		
4		Treasurer		
5				
6			Dec 2024 - present	
7				
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
	Until December 2024

Structure, governance and management

Type of governing document	SCIO
Trustee recruitment and appointment	Trustees to be appointed through a vote at the AGM. Trustees can be co-opted on with the agreement of the Board and then would require to be ratified at the following AGM

Objectives and activities

Charitable purposes	The provision of recreational activities to advance education and learning and to advance the arts principally for children and young people that will support their development, increase their skills and extend their outlook (being successful learners) and extending learning opportunities to adults through establishment of short courses and programmes.
Summary of the main activities in relation to these objects	<ul style="list-style-type: none"> • providing a safe, secure and welcoming environment • providing arts based learning opportunities and activities • providing age appropriate activities in selective age groups • providing a 'means' for young people to express their ideas and feelings • providing resources to support activities • involving young people in the decision making process • raising awareness of and challenging bullying and discrimination • encouraging all the participants to work co-operatively as a team • encouraging the creative use of ICT in arts based projects • promoting a mutually respectful environment • having an inclusive ethos to underpin the work of the organisation • building confidence through performance and appropriate praise

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Achievements and performance

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

The Board alongside the Lead Project and Development worker have re-structured the Drum Club Project. This re-structure does not alter the service delivery to young people but makes clear demarcation between the Engagement and Intermediate/ Performance part of the work. It has been noted that young people stay with the project for a number of years but there is also new engagement each year. Clarifying the different aspects will make applying for funding more straight forward.

We now have an active Youth Committee, similarly to the whole project this is being done steadily. The Committee run a social media account for the organisation (Tik Tok). Staff do not have an input in this, a member of the youth committee is taking the lead and organises the video. The young people sometimes look for reassurance on whether it is okay to post something. There have been no changes to any of Tik Tok videos the young people have done. The young people have demonstrated a level of maturity and responsibility with an understanding of potential impacts on the project.

The reputation of the project has been growing particularly in East Lothian where the number of requests to play galas has doubled. The Galas serve two purposes in that it provides an opportunity to perform and that it brings in much needed funds. We have also had requests from playschemes and schools for drumming workshops. The partnership with East Lothian Council has resulted in some unforeseen opportunities which ultimately provide a better service young people.

Financial review

Brief statement of the charity's policy on reserves

There should be a sufficient fund to pay the storage costs for 18 months and mailbox at Out of the Blue for 18 months if there is no income to run the sessions.
There are no additional costs as sessional staff are employed on fixed term contracts in line with funding or working as freelance tutors.

Details of any deficit

The deficit in this years accounts is due to grants being received in the previous financial year for work to be carried out in this financial

Donated facilities and services (if any)

By working in partnership with schools and other organisations we are often given spaces to use free of charge.

Some drums are donated through [REDACTED] (Pulse to the Beat) for Drum Workshops, Drum Club Project and Performances. If the organisation ends for any reason, these would be returned

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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)

*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

SECRETARY

TREASURER

Date

25/09/25

26/09/25.

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

Section A Statement of receipts and payments

	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 £
A1 Receipts						
Donations					-	
Legacies					-	
Grants	30,521				30,521	94,561
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	10,400				10,400	13,668
					-	
A1 Sub total	40,920	-	-	-	40,920	108,229
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	40,920	-	-	-	40,920	108,229
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,189	76,122			83,311	72,894
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	7,189	76,122	-	-	83,311	72,894
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	7,189	76,122	-	-	83,311	72,894
Net receipts / (payments)	33,731	(76,122)	-	-	(42,391)	35,335
A5 Transfers to / (from) funds	(76,122)	76,122			-	
Surplus / (deficit) for year	(42,391)	-	-	-	(42,391)	35,335

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 current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	73,932	27,866			101,798	66,464
	Surplus / (deficit) shown on receipts and payments account	(42,391)	-			(42,391)	35,334
						-	
						-	
	Cash and bank balances at end of year	31,541	27,866	-	-	59,407	101,798
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Musical Equipment			6,500	6,500
	Computer			1,500	2,500
		Total	-	8,000	9,000

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	18 months rent @£495/ month		8,910	8,910
	24 month mail box @ £15		360	360
	3 months redundancy and van lease		10,013	10,013
		Total	19,283	19,283

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

Signature*

Print Name

Date of
approval18/9/25
25/10/25

Section C Notes to the Accounts

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

Unrestricted funds are those that may be used at The discretion of the trustees in the furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of A.R.Ts Afternoon. Restricted funds may be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Drum Club Project	Scotland	2	14,466
Disability support - Worker	DWP	1	5,013
Drum Club Project	Trust	1	6,000
Drum Club Project	Council	2	5,042
		Total	30,521

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

C3b Trustee remuneration - details

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

-

-

-

-

-

-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
DWP	5,013			5,013	3,765
East Lothian Council/ LAYC	5,042			5,042	1,000
Robertson Trust	6,000			6,000	6,000
Creative Scotland	14,466			14,466	83,796
Total	30,521	-		30,521	94,561

reference

-

reference

-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gigs and Fees	6,199				6,199	7,926
Fundraising / Trips	2,841				2,841	4,947
Merchandise	1,360				1,360	495
E gray					-	300
					-	
					-	
					-	
Total	10,400	-	-	-	10,400	13,668

reference error

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
staffing		65,469			65,469	48,001
expenses	7,189	10,653			17,842	24,893
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	7,189	76,122	-	-	83,311	72,894

-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	30,521				30,521	18,640
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	10,400				10,400	13,668
Sub total	40,920	-	-	-	40,920	32,308
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	40,920	-	-	-	40,920	32,308
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,189				7,189	15,279
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	7,189	-	-	-	7,189	15,279
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,189	-	-	-	7,189	15,279
Net receipts / (payments)	33,731	-	-	-	33,731	17,029
Transfers to / (from) funds	(76,122)				(76,122)	
Surplus / (deficit) for year	(42,391)	-	-	-	(42,391)	17,029

Nature and purpose of funds

Unrestricted funds are those that may be used at The discretion of the trustees in the furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of A.R.Ts Afternoon

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Creative Scotland YMI 2023-24	Creative Scotland Open Fund	Creative Scotland 2024 - 2025			
Receipts						
Donations					-	
Legacies					-	
Grants					-	75,921
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	75,921
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	75,921
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	40,663	23,159	12,300		76,122	57,615
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	40,663	23,159	12,300	-	76,122	57,615
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	40,663	23,159	12,300	-	76,122	57,615
Net receipts / (payments)	(40,663)	(23,159)	(12,300)	-	(76,122)	18,306
Transfers to / (from) funds	40,663	23,159	12,300		76,122	
Surplus / (deficit) for year	-	-	-	-	-	18,306

Nature and purpose of funds

Restricted funds may be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	A.R.Ts Afternoon						
	Registered charity number	SC045057						
	On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year	
	01	04	2024	to	31	03	2025	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed**:								
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

N/A