

STOA School (SCIO)

SC 045381



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	August	2019		30th	April	2021

## 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 £
<b>A1 Receipts</b>						
Donations	235				235	50
Legacies					-	
Grants		5,000			5,000	
Receipts from fundraising activities					-	
Gross trading receipts	8,460				8,460	2,700
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>8,695</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>13,695</b>	<b>2,750</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>8,695</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>13,695</b>	<b>2,750</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	9,547
Investment management costs					-	
Payments relating directly to charitable activities	51,550				51,550	859
Grants and donations	5,000				5,000	
Governance costs:					-	
Audit / independent examination	300				300	
Preparation of annual accounts					-	
Legal costs					-	
Payment to Tailor Ed re dissolution	2,425				2,425	
					-	
<b>A3 Sub total</b>	<b>59,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,275</b>	<b>10,406</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>59,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,275</b>	<b>10,406</b>
<b>Net receipts / (payments)</b>	<b>(50,580)</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>(45,580)</b>	<b>(7,656)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(50,580)</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>(45,580)</b>	<b>(7,656)</b>



## 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	45,580				45,580	53,236
	Surplus / (deficit) shown on receipts and payments account	(45,580)				(45,580)	(7,656)
						-	
						-	
	Cash and bank balances at end of year	-	-	-	-	-	45,580
	(Agree balances with receipts and payments account(s))						

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			-	18,952
		Total	-	18,952

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

7/6/21







## STOA School (SCIO)

SC 045381

## 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 £
Various	250				250	50
					-	
					-	
					-	
Total	250	-	-	-	250	50
	reference	-	-	-	reference	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Maxwell Trust	-	-	-	27,794
Robertson Trust	-	-	-	7,306
Russell Trust		5,000	-	8,601
Other			-	1,879
Total	-	5,000	-	45,580
	-	-	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 £
Parents Fee Income	8,460				8,460	2,700
					-	
					-	
					-	
					-	
					-	
					-	
Total	8,460	-	-	-	8,460	2,700
	reference error	-	-	-	reference error	reference error

## 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 £
					-	45,580
Salaries		15,223			15,223	
Consultants	26,642				26,642	
School Lets	5,194				5,194	
Russell Trust Repayment of Grant	5,000				5,000	
Governance Fee	300				300	
Tailor Ed payment of balance in Bank	2,425				2,425	
Other	1,928	2,563			4,491	
					-	
					-	
					-	
Total	41,489	17,786	-	-	59,275	45,580
	reference error	reference error	-	-	reference error	reference error



# APPENDIX 3

# OSCR

Scottish Charity Regulator

Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

## Independent examiner's report on the accounts

v2

Charity name

STOA SCHOOL (SCIO)

SC

045381

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

1st

08

2019

30th

04

2021

1 to 4

(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

order to enable a proper

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

10/6/21



APPENDIX 1

OSCr

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	8	2019	To	1	7	2020

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Stoa School	
Other names charity is known by	None	
Registered charity number	SC045381	
Charity's principal address	c/o Guri Le Riche	
	13 Logie Green Gardens	
	Edinburgh	
		Postcode EH7 4HE

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairperson		
2		Secretary		
3		Acting treasurer from 21/9/19		
4				
5			20/08/2019- Present	
6				
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
	01/08/2019-21/9/19

## Structure, governance and management

### Type of governing document

The charity is a SCIO - Scottish Charitable Incorporated Organisation. It is governed by its constitution which was adopted on the 28th September 2014. It has a single tier structure and as such the trustees are the members of the charity.

### Trustee recruitment and appointment

The Board, which normally meets in the last week of each month, consists of the charity trustees. Charity trusteeship is open to any person/nominated individual (who is over 16 years old) or body who fully subscribes to the purposes of the organisation and wishes to see them fulfilled. The trustees who signed the Charity Trustee declaration forms which accompanied the application for incorporation of the organisation were deemed to have been appointed as Charity Trustees with effect from the date of incorporation of Stoa School and its entry on the Scottish Charity. All additional trustees must sign a written application for Charity Trusteeship. The application will then be considered by the Board at its next Board Meeting. The Board may, at its discretion, refuse any application for trusteeship and must inform each applicant promptly of its decision. At the AGM, which is normally held in August, all charity trustees must retire from office, but may then be re-elected.

## Objectives and activities



## Charitable purposes

To advance the education of children with complex needs, using techniques based on a scientific understanding of behaviour and learning

To relieve carers of children with complex needs, through the provision of respite support

## Summary of the main activities in relation to these objects

Stoa School provided education based on a scientific understanding of behaviour and learning, for children from Edinburgh and the Lothians with complex learning, communication and behavioural needs. The Saturday School service was the initial provision, the trustees planned to expand to a day school service at a future date. We also provided respite for parents/carers of these children.

2

## APPENDIX 1

### Achievements and performance

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

Over the course of the financial period the trustees hired a larger cohort of staff and expanded the intake of pupils to nine.

Parents of pupils attending the school gave very positive feedback about the staff and the education their children were receiving. They reported feeling less stressed and being able to enjoy the weekend with their partners and their other children. They felt that their children enjoyed attending the Saturday school and that they were learning new skills.

Progress was carefully monitored through observation and recording of data.

Unfortunately the trustees were unable to secure adequate funding to continue to offer the provision and had to end provision in March. This was also at the time that COVID restrictions were imposed.

At the time of closure of the service trustees intended to attempt to pursue funding by applying for registration with the Care Inspectorate and then using direct payments to fund much of the costs, leaving less to acquire through grants and donations.

However, in June the trustees took the decision to apply for dissolution of the charity as most of the trustees felt unable to continue with their duties any longer and all were concerned about the short-term possibilities of acquiring funding and running a service out of a school for children with additional needs in the current COVID climate.

### Financial review



**Brief statement of the charity's policy on reserves**

The trustees planned to have a reserves policy which allowed for a minimum of three months' worth of running costs in order to meet commitments and cover any unexpected expenditure.  
As of the 31st of July the charity held £8,239, however £5,000 of this is restricted in the form of a grant from the Russell Trust for running costs. This was paid into the account after the service had been suspended and will need to be returned.

**Details of any deficit**

None

**Donated facilities and services (if any)**

None

## APPENDIX 1

3

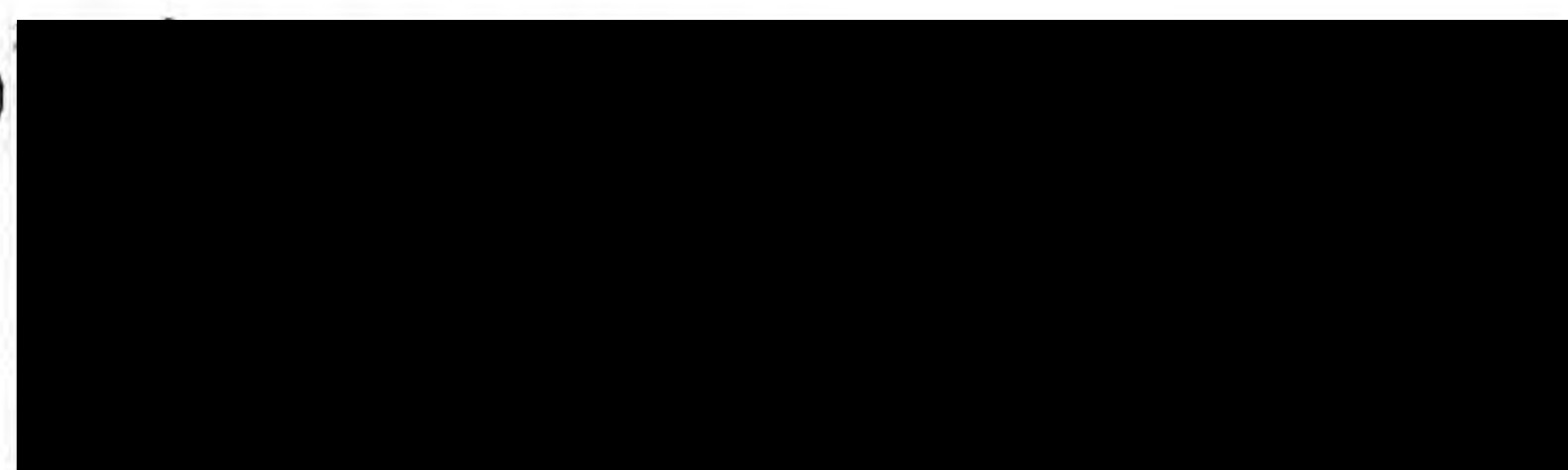
## Other optional information



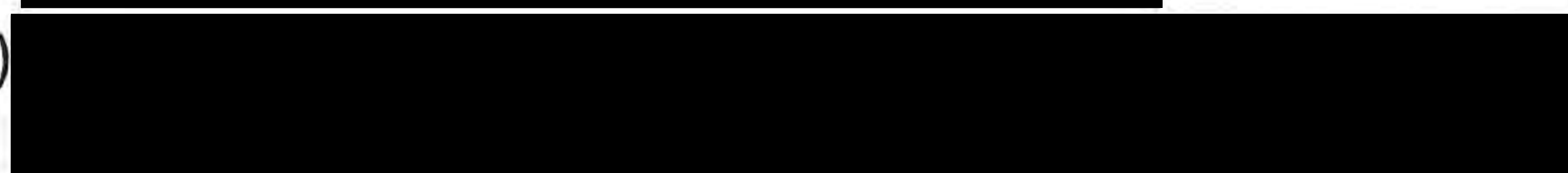
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)



Position (e.g. Chair)Chairperson

Secretary

Date

24/5/21