

WARDIE FAMILY FORUM
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

WARDIE FAMILY FORUM

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

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WARDIE FAMILY FORUM

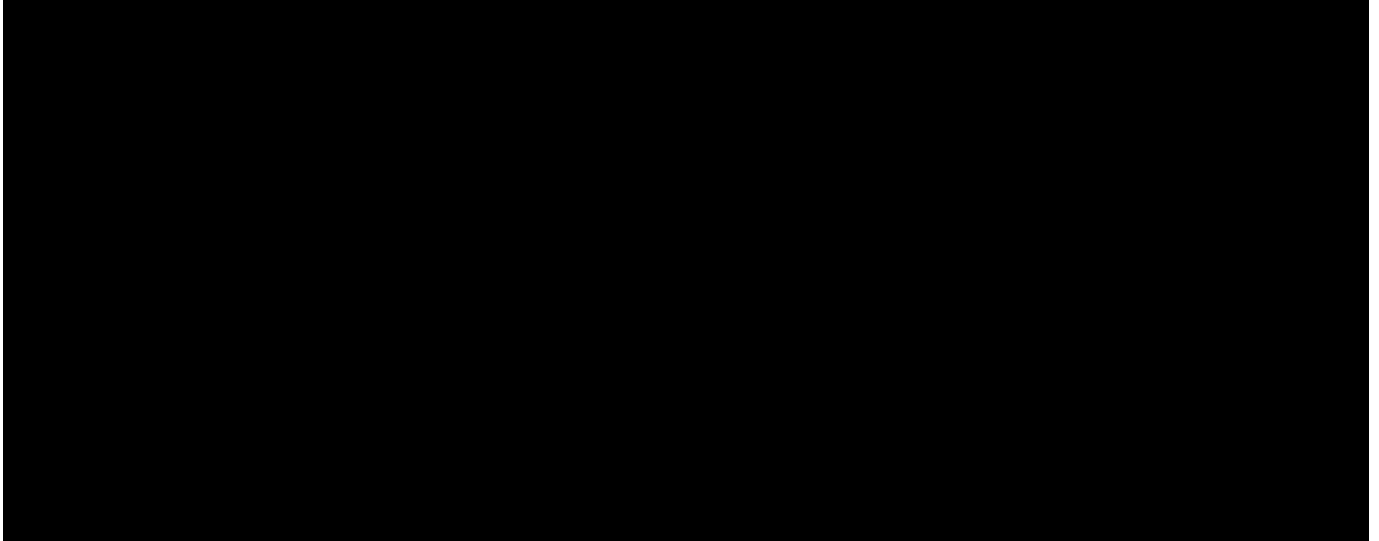
TRUSTEES' REPORT

For the year ended 31 March 2025

Introduction

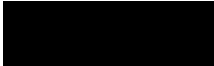
The Trustees present their annual report with the financial statements of the charity for the year ended 31 March 2025.

Charity Information



REGISTERED CHARITY NUMBER
SC049561

INDEPENDENT EXAMINER



BANKERS
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

WARDIE FAMILY FORUM

TRUSTEES' REPORT

For the year ended 31 March 2025 (cont'd)

The Trustees of Wardie Family Forum present their report and the financial statements as a Scottish Charitable Incorporated Organisation (SCIO) for the year ended 31 March 2025.

Objectives and Principal Activities

The organisation's purposes are to:

- engage in activities which support and advance the education of pupils attending Wardie Primary School in Edinburgh
- engage in activities which support the physical, mental and social wellbeing of the pupils as well as recreational facilities available to pupils attending Wardie Primary School
- engage in activities which support the advancement of citizenship and community spirit within the school and among families, and
- relieve poverty through the provision of small grants to support families of pupils attending Wardie Primary School

Achievements and Performance

The Wardie Family Forum continued its strong track record of coordinating fundraising events with the parents and children at the school.

With guidance from the school leadership team to make events and life at Wardie as inclusive as possible for all pupils, the children benefited from a range of new opportunities and learning facilities to the school, made possible by the generosity of parents and carers.

Items paid for through the Forum's charitable activities totalled £5,487 (2024: £3,699) and included playground equipment, school iPad accessories, extra-curricular music and football and school celebrations.

The Wardie Family Forum also manages a website and Facebook group to support parents and the school community. This is a vital communication tool and allows us to foster good relations with parents and the community.

Financial review

We have continued in this academic year to deliver our popular events with the help of parents and the school to drive our principle sources of funds. Hosting the Summer Fair, a Halloween disco and a Christmas Fair. We also re-introduced the Easter Fair and bake sales. All were wonderful experiences for children and parent/carers of the school.

Fundraising activity raised a total of £10,497 (2024: £11,897), including funds raised from the Summer fair, Christmas fair, Easter fair, Halloween event and bake sales; and funds raised by those shopping through Easy Fundraising and ParentKind. Costs to run fundraising events were £4,345 (2024: £1,456) and the profits were used to fund charitable expenditure, as detailed in note 4, totaling £5,487 (2024: £3,699).

Donations totalled £415 (2024: £1,152), and included monies donated in return for receipt of pre-loved uniform; and other regular or one-off donations including gift aid where applicable.

The net inflow was £1,174 and resulted in the bank balance increasing from £11,274 on 1st April 2024 to £12,448 on 31st March 2025.

Reserves policy

The trustees' policy is to retain at least 25 percent of the previous year's income in order to meet commitments and to cover any unexpected expenditure. This value stands at £3,267 and reserves at the year end are £12,448. This includes £237 of restricted reserves.

WARDIE FAMILY FORUM

TRUSTEES' REPORT

For the year ended 31 March 2025 (cont'd)

Plans for future period

The charity intends to hold a full schedule of events for the following twelve month period including the summer fair, Halloween disco, Winter Fair and possibly an evening fundraising event for parents & carers. The charity plans to continue to support more extra-curricular activities and equipment in school as well as supporting the new nurture and sensory areas to be developed in 2025/26. We also hope to be able to support parents/carers who may need financial support for day-to-day school needs, school trips etc. We also hope to re-launch our regular newsletter to bring communications about the Wardie Family Forum and its work with the school to the widest possible audience.

Structure, governance and management

Constitution

Wardie Family Forum is constituted as a charitable incorporated organisation, registered in August 2019 with OSCR the Scottish Charity Regulator.

The SCIO has a two tier structure and as such the trustees are elected by and accountable to a wider body of members at general meetings of members.

Trustees

The minimum number of Trustees shall not be less than three nor more than nine. Trustees are elected at the annual general meeting which is usually held in Autumn of each year.

The Board which normally meets bimonthly, is made up of the charity's trustees. Membership of the Board is open to members of the SCIO. Membership of the SCIO in turn is open to all parents and guardians of children in Wardie Primary School.

A new Trustee would be provided with information on the activities, financing and management structure of the Charity.

Statement of Trustees' responsibilities

The Trustees 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).

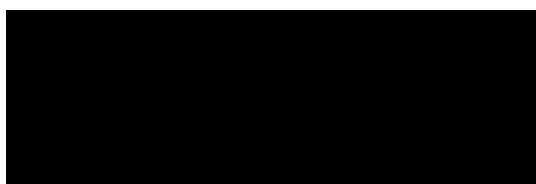
The law applicable to charities in Scotland and in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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 requirements of the Charities and Trustee Investment (Scotland) Act 2005 the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities Act 2011 and the provisions of the charity's constitution. 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 Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's Trustees on 12/12/2025



WARDIE FAMILY FORUM

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE FINANCIAL STATEMENTS OF WARDIE FAMILY FORUM

Independent Examiner's Report to the Trustees of Wardie Family Forum

I report to the charity trustees on my examination of the financial statements of the charity for the period ended 31 March 2025 which are set out on pages 5 to 10.

This report is made to the Trustees of Wardie Family Forum, as a body. My work has been undertaken to enable me to prepare the financial statements on behalf of the Trustees and to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees and members of Wardie Family Forum, as a body, for my work or for this report.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities Act 2011 ('the 2011 Act').

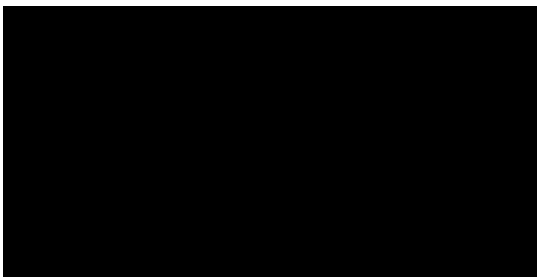
I report in respect of my examination of the charity's financial statements carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2005 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44 (1) (a) of the 2005 Act and Regulation 3 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the Act; or
2. the financial statements do not accord with those records; and
3. the accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Date: 1/11/2025

WARDIE FAMILY FORUM

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2025

	Note	Unrestricted	Restricted	Total Funds Year ended 31 March 2025	Total Funds Year ended 31 March 2024
		£	£	£	£
Receipts					
Grants received	3	275	430	705	-
Fundraising receipts		10,496	-	10,496	11,897
Bank interest		31	-	31	20
Donations		415	-	415	1,032
Total receipts		<u>11,217</u>	<u>-</u>	<u>11,647</u>	<u>12,949</u>
Payments					
Charitable activities	4	9,832	-	9,832	5,155
Support & governance costs	4	448	193	641	1,228
Total payments		<u>10,280</u>	<u>193</u>	<u>10,473</u>	<u>6,443</u>
Net (payments)/receipts		<u>937</u>	<u>237</u>	<u>1,174</u>	<u>6,506</u>
Transfers to/(from) funds		-	-	-	-
(Deficit)/surplus for the year		<u>937</u>	<u>237</u>	<u>1,174</u>	<u>6,506</u>

All income and expenditure derive from continuing activities.

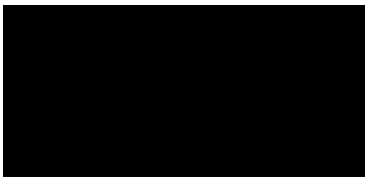
WARDIE FAMILY FORUM

STATEMENT OF BALANCES

At 31 March 2025

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
			£	£
Bank and cash in hand				
Opening balances	11,274	-	11,274	4,636
(Deficit)/Surplus for the period	937	237	1,174	6,626
	<hr/>	<hr/>	<hr/>	<hr/>
Closing balances	12,211	237	12,448	11,272
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 Other assets				
Tables and gazebos			968	968
			<hr/>	<hr/>

Approved by the Trustees on 4/11/2025 and signed on their behalf by the following: -



TRUSTEE

WARDIE FAMILY FORUM

NOTES to the FINANCIAL STATEMENTS

For the year ended 31 March 2025

1. Statement of Accounting Policies

Basis of preparation

The financial statements have been prepared on the receipts and payments basis and comprise a receipts and payments account and statement of balances, as permitted for lower-income charities by section 133 of the Charities Act 2011. Only cash movements during the period are summarised in the receipts and payments account, no recognition being taken of transactions due but not received or paid.

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

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds structure

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Trustees have designated funds to specific projects in line with the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

Resources expended

Expenditure is allocated between:-

- expenditure incurred on raising funds.
- expenditure incurred in direct fulfilment of the charity's objectives.

Expenditure is accounted for on a cash basis.

Charitable activities

Costs of charitable activities include the expenses incurred in the furtherance of the charity's objectives.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity

Irrecoverable VAT

The charity is not registered for VAT and consequently all expenditure is shown inclusive of VAT.

2. Trustees' Remuneration

During the year, three trustees were reimbursed for expenses incurred on behalf of the charity during the period, totalling £648 (2024: £168).

WARDIE FAMILY FORUM

NOTES to the FINANCIAL STATEMENTS *(cont'd)*

For the year ended 31 March 2025

3. Grant income

	Year ended 31 March 2025 £	Year ended 31 March 2024 £
City of Edinburgh Council	705	-
	<hr/> 705	<hr/> -

£430 (2024: £nil) of the income relates to restricted funds.

4. Expenditure

	Year ended 31 March 2025 £	Year ended 31 March 2024 £
<i>Charitable activities:</i>		
Fundraising costs	4,345	1,456
Storytelling Fund	-	600
P1 & P2 bus trip	-	780
Music class materials	421	54
Internal garden equipment and fit out	-	1,616
Christmas party snacks	-	399
P7 end of term celebration	250	250
Celebration for school staff member	53	-
School iPad and screen accessories	2,339	-
Playground equipment	1,826	-
P6&7 Football	597	-
<i>Support costs:</i>		
Bank charges & other fees	319	364
<i>Governance costs:</i>		
Communication & Publication (website & flyers)	193	924
Raffle & alcohol licenses	130	-
	<hr/> 10,473	<hr/> 6,443

£193 (2024: £nil) of the expenditure relates to restricted funds.

WARDIE FAMILY FORUM

NOTES to the FINANCIAL STATEMENTS *(cont'd)*

For the year ended 31 March 2025

5. Statement of funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	11,274	11,218	(10,282)	-	12,211

General Fund: represents funds which the Trustees are free to use in accordance with the Charity's constitution, aims and objectives.

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
City of Edinburgh Council	-	430	193	-	237

City of Edinburgh Council:

Parent Council funding is allocated in three specific areas:

1. Clerk Allocation: £240 per annum (included as restricted income)
2. Per Capita Allocation: £0.60 per pupil (included as unrestricted income, general fund)
3. Communications and Publications: £190 per annum (included as restricted income)

WARDIE FAMILY FORUM**NOTES to the FINANCIAL STATEMENTS** *(cont'd)***For the year ended 31 March 2025****6. Comparative Statement of Receipts and payments for the year ended 2024**

		Unrestricted	Restricted	Total Funds Year ended 31 March 24
		£	£	£
Receipts				
Grants received	3	-	-	-
Fundraising receipts		11,897	-	11,897
Bank interest		20	-	20
Donations		1,152	-	1,152
Total receipts		13,069	-	13,069
Payments				
Charitable activities	4	5,155	-	5,155
Support & governance costs	4	1,288	-	1,288
Total payments		6,443	-	6,433
Net (payments)/receipts		6,626	-	6,626
Transfers to/(from) funds		-	-	-
(Deficit)/surplus for the year		6,626	-	6,626