

**Friends of Cedarbank SCIO**

**Trustees' Report and Financial Statements**

**Year ended 30 June 2024**

**Registered Charity Number: SC049858**

**Contents**

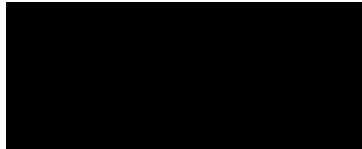
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**Legal and administrative information**

**Registered Charity Number:** SC049858 (Registered 15 January 2020)

**Registered address:** Cedarbank School  
Dedridge North Road  
Livingston  
EH54 6FW

**Trustees:**



**Independent Examiner:**



HMM Accounting Services Ltd  
1 West Haugh Cottages  
Newbridge  
EH28 8LA

**Bankers:**

No bank account has been opened yet. All funds were held by Cedarbank School on the Charity's behalf.

**TRUSTEES REPORT****Year ended 30 June 2024**

The Charity was incorporated on 15<sup>th</sup> January 2020 and extended its financial year to the 30<sup>th</sup> June 2021. The Trustees have pleasure in presenting their report and financial statements for the year ended 30 June 2024. The Trustees who served during the year and up to the date of this report are set out on page 3.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Friends of Cedarbank SCIO is a registered charity and operates under the rules of its constitution.

In seeking to establish effective governance arrangements we are committed to pursue the following:

The governance and management of Friends of Cedarbank is the responsibility of the Trustees who are granted membership under the terms of the constitution. The Trustees are committed to ensuring that Friends of Cedarbank is administrated effectively and can account for its activities and outcomes to OSCR, our stakeholders and the public.

The number of Trustees comprises a maximum of 6 and minimum of 3 members. The Trustees meet at least once a year, and all key decisions are made at this meeting and are formally recorded. All other discussions and decisions are made via email or telephone and all decisions are recorded in the minutes of these discussions.

***Recruitment & Appointment of New Board Members***

Trustees are elected following an open and thorough selection process which takes account of skills, knowledge, experience, and alignment with the aims and objectives of Friends of Cedarbank.

**OBJECTIVES AND ACTIVITIES**

The objects of Friends of Cedarbank are as follows:

- The advancement of education, and the provision of recreational facilities or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are intended, by:
  - 1.1 providing extra-curricular (in addition to statutory provision), social and learning opportunities for children with ASN who currently attend Cedarbank Special School.
  - 1.2 providing extra-curricular resources for learning to children with ASN Cedarbank Special School.
  - 1.3 providing out of school activities for children with ASN and their siblings to improve their social opportunities and lifelong skills whilst providing respite for their families.

**ACHIEVEMENTS AND PERFORMANCE**

In 2021-22 the Charity was unable to perform its charitable duties due to the onset of Covid-19. In 2022-23 and 2023-24 we have seen success in various ways with funding awards to assist the Charity to fulfil its purpose of securing funding to provide recreational activities and support to the children and young people of Cedarbank school.

**TRUSTEES REPORT (continued)**

The Charity secured a Grant from “The John Watson Trust” of £1,600 for four school bus trips which was received in September 2024 is to be spent in the 2024/2025 financial year. The funding will provide up to 4 busses for trips and outings for the young people such as a beach trip as some have never been to a beach. As of November 2024 the funding is still available in the school funds for use in 2024-25, by approval of the parent council. The John Watson Trust have agreed to this provide it is used to benefit the Cedarbank pupils in accordance with the original grant application.

Other Achievements included:

- Increasing membership, involvement, increased awareness and recognition of the parent council and charity
- Focus on health and wellbeing and social involvement, countering isolation and loneliness and providing signposting to community services to support young ASN people
- Investment of Club funds for events and activities for the young people from S1 to S6 to participate in.

**RISK ASSESSMENT**

The Trustees have assessed the risks to the Charity and found that obtaining sufficient funding to continue to be the main risk to the Charity.

**FINANCIAL REVIEW AND RESULTS*****Financial Review***

Income resources amounted to £0 and funds expended were £73. Full details of the Income and expenditure can be viewed on pages 8 to 12.

***Reserves Policy***

Friends of Cedarbank have Reserve policy of holding at least £100 to meet any unforeseen obligations.

**TRUSTEES REPORT (continued)****STATEMENT OF TRUSTEES' RESPONSIBILITIES**

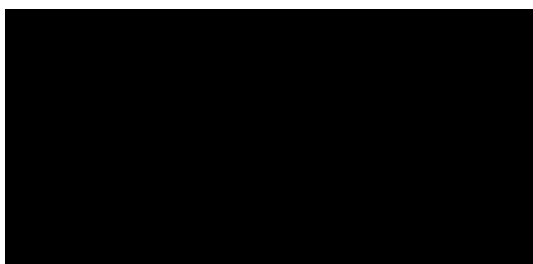
The Trustees are required to prepare Financial Statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these Financial Statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material 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 which 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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 (January 2015) applicable to charities preparing their accounts in accordance with FRS 102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board on 25<sup>th</sup> September 2024 and signed on their behalf by



**INDEPENDENT EXAMINER'S REPORT**

I report on the accounts for the year ended 30 June 2024 as set out on pages 8 to 12.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006.

The charity's Trustees 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 matters have come to my attention.

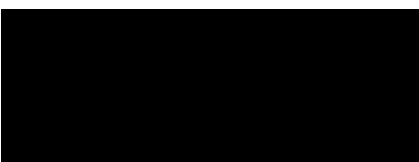
**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulations 11 of the Charities Accounts (Scotland) Regulations 2006. 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 in the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention:

1. Which give 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 8 of the 2006 Accounts Regulations
  - 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.



**HMM Accounting Services Ltd**  
**3 Simpson Road**  
**East Mains Industrial Estate**  
**Broxburn**  
**EH52 5NP**

**Date:** 29<sup>th</sup> March 2025

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Year Ended 30 June 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
<b><i>Income and endowments from:</i></b>					
Donations and legacies	2	0	0	0	108
Charitable activities	3	0	0	0	11,774
Other trading activities		0	0	0	0
<b>Total Income</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>11,882</b>
<b><i>Expenditure:</i></b>					
Raising funds		0	0	0	0
Charitable activities	4	0	73	73	11,601
<b>Total Expenditure</b>		<b>0</b>	<b>73</b>	<b>73</b>	<b>11,601</b>
<b>Net Income / (Expenditure) before transfers</b>		<b>0</b>	<b>(73)</b>	<b>(73)</b>	<b>281</b>
Transfers between funds			0	0	0
<b>Net Movement in Funds</b>		<b>0</b>	<b>(73)</b>	<b>(73)</b>	<b>281</b>
<b><i>Reconciliation of Funds:</i></b>					
Total Funds Brought Forward		93	188	281	0
<b>Total Funds Carried Forward</b>	5	<b>93</b>	<b>115</b>	<b>208</b>	<b>281</b>

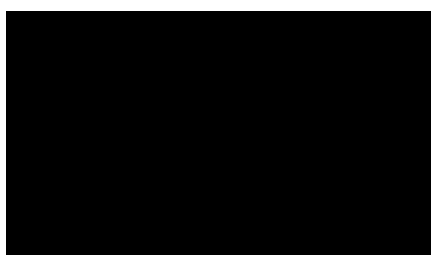
The statement of financial activities includes all gains and losses recognised in year.  
All incoming resources and resources expended derive from continuing activities.



**BALANCE SHEET**  
**At 30 June 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets:</b>					
Tangible Fixed Assets			0		0
<b>Current Assets:</b>					
Debtors		0		0	
Cash at bank and in hand		208		281	
		<u>208</u>		<u>281</u>	
<b>Liabilities:</b>					
Creditors: Amount falling due within one year		0		0	
<b>Net Current Assets</b>			208		281
<b>Total Net Assets</b>			<u><b>208</b></u>		<u><b>281</b></u>
<b>The Funds of the Charity:</b>					
Unrestricted Funds			93		93
Restricted Funds			115		188
<b>Total Charity funds</b>	5		<u><b>208</b></u>		<u><b>281</b></u>

The Financial Statements were approved by the Trustees and signed on their behalf by:



**Title:** Chair

**Date:** 25<sup>th</sup> September 2024

Notes form part of the Financial Statements

**NOTES TO THE FINANCIAL STATEMENTS****Year Ended 30 June 2024****1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**1.1 Basis of Accounting**

The Financial Statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) that applies the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "Financial Reporting Standard applicable in the UK and Republic of Ireland". The Trustees are of the view that the immediate future of the Charity is secured and, on this basis, the assessment of the Trustees is that the company remains a going concern.

**1.2 Cashflow**

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.3 Fund Accounting**

Unrestricted funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**1.4 Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

**1.5 Resources Expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**1.6 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## 2. Donations &amp; Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations	0	0	0	108
	<b>0</b>	<b>0</b>	<b>0</b>	<b>108</b>

## 3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
John Watson	0	0	0	1,774
Community Mental Health & Wellbeing	0	0	0	10,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,774</b>

## 4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
School Camp Accommodation	0	0	0	9,719
Snacks & Refreshments	0	0	0	296
Stationery	0	0	0	162
Travel	0	0	0	300
Bowling day costs	0	0	0	1,124
Volunteer Expenses	0	73	73	0
	<b>0</b>	<b>73</b>	<b>73</b>	<b>11,601</b>

## 5. Staff costs and numbers

There were no staff employed during this period or the previous year.

## 6. Trustee Remuneration &amp; related party transactions

No Trustees received any remuneration during the year (2023: Nil).

No Trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: Nil).

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## 7. Movement in funds

	As at 01/07/23	Income	Expenses	Transfer between funds	As at 30/06/24
	£	£	£		£
Unrestricted Funds	93	0	0	0	93
Restricted Funds	188	0	(73)	0	115
Total Funds	<b>281</b>	<b>0</b>	<b>(73)</b>	<b>0</b>	<b>208</b>