

TCSOA Safe Start

Scotland · Charity number SC052831

Details

Known as	TCSOA Morning Club
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-09-21
Register	View on the OSCR register

Contact

Address	TCSOA Morning Club The Community School of Auchterarder New School Lane Auchterarder PH3 1BL
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Our charity provides a morning club service for the community school children, we have a safe, supervised environment for children to play together and learn in the hour before school starts. This is a valuable service to the community for working parents.

Beneficiaries: 'Children or young people'

Objectives: To provide safe drop off in the morning that will include educational and recreational activities for children up to and including the age of 18 enrolled in TCSOA

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	5
2025-03-31	£12,805	£11,406	-	5
2024-03-31	£14,723	£8,987	-	2

TCSOA Safe Start

Scotland - Charity number SC052831

Accounts

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	TCSOA Safe Start						
	Registered charity number	SC052831						
	On the accounts of the charity for the period	Period start date Day Month Year 01 04 2024			to	Period end date Day Month Year 31 03 2025		
Set out on pages	1-6						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and 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) 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.							
Basis of independent examiner's statement	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.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention: - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed**:	[Signature]			Date:	01/12/2025			
Name:	[Name]							
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland							
Address:	72 Bowfield Road							
	West Kilbride							
	KA23 9JZ							

*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

APPENDIX 1



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	TCSOA Safe Start
Other names charity is known by	TCSOA Morning Club
Registered charity number	SC052831
Charity's principal address	TCSOA Safe Start
	The Community School of Auchterarder
	New School Lane
	Auchterarder
	Postcode PH3 1BL

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	Chair		
2			
3			
4	Treasurer		
5		Joined 24/02/2025	
6		Joined 24/02/2025	
7		Joined 24/02/2025	
8		Joined 24/02/2025	
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
██████████	Resigned 24/03/25

Structure, governance and management

Type of governing document	SCIO Constitution
Trustee recruitment and appointment	Membership is open to: any individual aged 16 or over; any corporate body which has a vested interest in the club and support the local community; any individual who has been nominated for membership by an unincorporated body which has a vested interest in the club and support the local community. Any person who wishes to become a member must sign a written application for membership, and must pass a PVG. At each AGM, all of the appointed charity trustees shall retire from office – but shall then be eligible for re-appointment.

Objectives and activities

Charitable purposes	To provide essential, insured, wraparound care before school for primary age children, by qualified and PVG checked childcare professionals, to support working parents in the community. Discounted places are also available via referral from the local Foodbank (Bluedoor Foodbank)
Summary of the main activities in relation to these objects	Children are supervised within Breakfast Club premises from 8am - 9am and then escorted to the school playground entrance in time for the start of the school day. Breakfast service and supervised games, activities and art & craft materials are included in the cost of each session.

APPENDIX 1

Achievements and performance

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

This year has seen a significant increase in the number of service users, largely through word-of-mouth and targeted promotions. It has been a steady year of service delivery overall with two (same) salaried members of staff employed consistently throughout the period.

The cash in the bank (currently approx. £7k) is healthy and with the number of children now consistently exceeding our 'break-even' number, we are starting to see a growth in our finances which means we are less dependant on grant funding.

Financial review

Brief statement of the charity's policy on reserves

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

Details of any deficit

None.

Donated facilities and services (if any)

None.

APPENDIX 1

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer (from 08/2025)	
Date	30/11/2025	

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Receipts and payments accounts										
For the period from	Period start date					to	Period end date			
	Day01	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					-	
Receipts from fundraising activities					-	
Gross trading receipts	12,805				12,805	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	12,805	-	-	-	12,805	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	12,805	-	-	-	12,805	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	11,236				11,236	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	170				170	
Other					-	
					-	
A3 Sub total	11,406	-	-	-	11,406	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	11,406	-	-	-	11,406	-
Net receipts / (payments)	1,399	-	-	-	1,399	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,399	-	-	-	1,399	-

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	5,736				5,736	
	Surplus / (deficit) shown on receipts and payments account	1,399				1,399	
						-	
						-	
	Cash and bank balances at end of year	7,135	-	-	-	7,135	-
	(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				
		Total	-	-

	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

		30/11/25

Section C Notes to the Accounts

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

To provide essential, insured, wraparound care before school for primary age children, by qualified and PVG checked childcare professionals, to support working parents in the community. Discounted places are also available via referral from the local Foodbank (Bluedoor Foodbank)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
██████ - 08/04/2024 staff gifts	1	62
██████ - 22/07/24 staff gifts	1	125
██████ - 20/12/24 staff gifts	1	189

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 £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	-			-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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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					-	
Receipts from fundraising activities					-	
Gross trading receipts	12,805				12,805	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	12,805	-	-	-	12,805	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	12,805	-	-	-	12,805	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments	11,236				11,236	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	170				170	
Sub total	11,406	-	-	-	11,406	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	11,406	-	-	-	11,406	-
Net receipts / (payments)	1,399	-	-	-	1,399	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,399	-	-	-	1,399	-

Nature and purpose of funds

The funds support the day to day running of TCSOA Morning Club (TCSOA Safe Start), in past years we have relied on grants and fundraising activities. This year our invoiced income has sustained the running of the club.

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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
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						