REGISTERED COMPANY NUMBER: SC242675 (Scotland)
REGISTERED CHARITY NUMBER: SCO17608

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

CRAIGLOCKHART AFTER SCHOOL CLUB

CRAIGLOCKHART AFTER SCHOOL CLUB

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FOR THE YEAR ENDED 31 DECEMBER 2025

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CRAIGLOCKHART AFTER SCHOOL CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation is a charitable company limited by guarantee. The object for which the company is established is to provide after school childcare for the children of Craiglockhart Primary School.

Significant activities

There were no significant activities during the year.

CRAIGLOCKHART AFTER SCHOOL CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The club has had significant strides in overcoming staffing challenges and improving various aspects of its operations. Here's a summary of the key achievements and initiatives:

1. Management Team:
- The management structure remained the same as the previous year.

2. Affordable Childcare:
- Term-time fees were increased by 3.5% in August 2025.
- Holiday care fees remained the same as the previous year.

3. Staff Recruitment:
- Staff recruitment was less challenging this year and external agency staffing costs were reduced.

4. Staff Training and Qualifications:
- All staff members completed Child Protection training, ASN medication and Asthma Awareness training.
- One staff member commenced a vocational qualification.

5. Care Inspectorate:
- The service was inspected by the Care Inspectorate in November. The grades given were Good/Satisfactory.

6. Holiday Care service:
- The holiday care service ran from three separate locations in 2025, St Michael's Parish Church in February and in the summer of 2025, James Gillespie's over the Easter holiday period and we returned to Craiglockhart Primary School during the October holiday break of 2025.

7. Partnership Working:
- The service has maintained and developed excellent relationships with the school and we now have a professional working partnership with the school's parent council.

8. Committee:
- The committee continues to carry out its role regularly and effectively.

9. Employment Law
- The service has ended its relationship with Peninsula HR, who previously supported us in employment law matters.

10. Management:
- The manager was absent from work for over 28 days due to illness. A notification was forwarded to the Care Inspectorate. The senior team covered the absence and all duties were carried out to a very high standard.

FINANCIAL REVIEW

Reserves policy

The reserves policy was reviewed and a general reserves fund of £55,000 was considered a healthy figure for the club. The club had a general fund of £45,358 at the end of December 2025. We will review the costs/fees in Q1 to ensure the service can provide a secure working environment for the staff and a sustainable club for families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee. The company was established under the Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

CRAIGLOCKHART AFTER SCHOOL CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC242675 (Scotland)

Registered Charity number
SCO17608

Registered office
90 Ashley Terrace
Edinburgh
EH11 1RG

Trustees
L Brown
A Dalglish
C Elgar
V Enwood
I Fawns
P Ferries
S Hersage
A Kidd
S Lussac
T Monro-Padayachee
S Wilson

Company Secretary
Michael Bareford

Approved by order of the board of trustees on 29 Sep 2026 and signed on its behalf by:



.....
Michael Bareford - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CRAIGLOCKHART AFTER SCHOOL CLUB

I report on the accounts for the year ended 31 December 2025 set out on pages five to fourteen.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention :

(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 to 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.

Craig Hunter
The Institute of Chartered Accountants of Scotland

Date: .....

CRAIGLOCKHART AFTER SCHOOL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
After School Club		235,204	230,649
Other trading activities	2	6,747	7,717
Other income		10,500	5,000
Total		252,451	243,366
EXPENDITURE ON			
Charitable activities	3		
After School Club		220,082	240,165
General		18,353	19,964
Total		238,435	260,129
NET INCOME/(EXPENDITURE)		14,016	(16,763)
RECONCILIATION OF FUNDS			
Total funds brought forward		31,342	48,105
TOTAL FUNDS CARRIED FORWARD		45,358	31,342

The notes form part of these financial statements

CRAIGLOCKHART AFTER SCHOOL CLUB

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	9	355	530
CURRENT ASSETS			
Debtors	10	500	500
Cash at bank and in hand		49,981	35,552
		50,481	36,052
CREDITORS			
Amounts falling due within one year	11	(5,478)	(5,240)
NET CURRENT ASSETS		45,003	30,812
TOTAL ASSETS LESS CURRENT LIABILITIES		45,358	31,342
NET ASSETS		45,358	31,342
FUNDS	12		
Unrestricted funds		45,358	31,342
TOTAL FUNDS		45,358	31,342

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

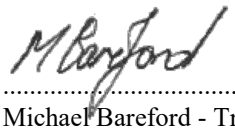
The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 DECEMBER 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 Sep 2026 and were signed on its behalf by:



.....
Michael Bareford - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At 31 December 2025, the charity had net current assets of £45,003 (2024 - £30,812). The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment and have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

GOVERNANCE COSTS

Government grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	15% per annum on cost
Computer equipment	-	33% per annum on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Other income	6,747	7,717

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
After School Club	220,082	-	220,082
General	2,719	15,634	18,353
	222,801	15,634	238,435

4. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
General	936	14,698	15,634

Support costs, included in the above, are as follows:

	2025	2024
	General	Total activities
	£	£
Insurance	500	500
Advertising	-	153
Sundries	193	16
IT expenses	68	-
Depreciation of tangible fixed assets	175	266
Rent	6,690	7,130
Donations	28	158
Accountancy	5,775	5,616
Professional fees	2,205	4,185
	15,634	18,024

continued...

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	175	266

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Child carers	21	20
Child care managers	4	4
	25	24

No employees received emoluments in excess of £60,000 for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
After School Club	230,649
Other trading activities	7,717
Other income	5,000
Total	243,366
EXPENDITURE ON	
Charitable activities	
After School Club	240,165
General	19,964
Total	260,129

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(16,763)
RECONCILIATION OF FUNDS	
Total funds brought forward	48,105
TOTAL FUNDS CARRIED FORWARD	31,342

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2025 and 31 December 2025	1,167	2,742	3,909
DEPRECIATION			
At 1 January 2025	637	2,742	3,379
Charge for year	175	-	175
At 31 December 2025	812	2,742	3,554
NET BOOK VALUE			
At 31 December 2025	355	-	355
At 31 December 2024	530	-	530

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	500	500

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	2,552	2,322
Accrued expenses	2,926	2,918
	5,478	5,240

12. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	31,342	14,016	45,358
TOTAL FUNDS	31,342	14,016	45,358

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	252,451	(238,435)	14,016
TOTAL FUNDS	252,451	(238,435)	14,016

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	48,105	(16,763)	31,342
TOTAL FUNDS	48,105	(16,763)	31,342

continued...

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	243,366	(260,129)	(16,763)
TOTAL FUNDS	243,366	(260,129)	(16,763)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	48,105	(2,747)	45,358
TOTAL FUNDS	48,105	(2,747)	45,358

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	495,817	(498,564)	(2,747)
TOTAL FUNDS	495,817	(498,564)	(2,747)

continued...

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025 nor for the year ended 31 December 2024.

CRAIGLOCKHART AFTER SCHOOL CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Other income	6,747	7,717
Charitable activities		
Fee income	235,204	230,649
Other income		
Employment allowance	10,500	5,000
Total incoming resources	252,451	243,366
EXPENDITURE		
Charitable activities		
Wages	182,108	202,357
Social security	14,584	9,881
Pensions	2,334	2,223
Club equipment	20	-
Food and drink costs	5,152	6,376
Club toys, games etc	15,609	19,245
Staff welfare and training	295	83
Travel expenses	2,699	1,940
	222,801	242,105
Support costs		
Other		
Insurance	500	500
Advertising	-	153
Sundries	193	16
IT expenses	68	-
Fixtures and fittings	175	68
Computer depreciation	-	198
	936	935
Governance costs		
Rent	6,690	7,130
Donations	28	158
Accountancy	5,775	5,616
Professional fees	2,205	4,185
	14,698	17,089

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Total resources expended	238,435	260,129
Net income/(expenditure)	14,016	(16,763)