Liberton After School Club

(A Company Limited by Guarantee)

Report and Financial Statements

For the Year Ended

31 January 2026

Company Number: SC215169

Charity Number: SC028859

Liberton After School Club

Report and Financial Statements
For the Year Ended 31st January 2026

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Liberton After School Club

Reference and Administrative Information

Company registration:	SC215169 Company Limited by Guarantee
Charity registration:	SC028859 Scottish Charity
Registered and principal office address:	Liberton Primary School 229 Gilmerton Road Edinburgh EH16 5UD

Management Committee

The current members of the Management Committee (directors of the company) and those who served during the year are:

Colleen McCulloch (Chair)
Catharine Johnson (Treasurer)
Mairead Butler (Secretary)
Paula McGuire
Andrew Joseph

Liberton After School Club

Report of the Management Committee (Directors' Report)
For the Year Ended 31 January 2026

The members of the Management Committee are pleased to present their report and the financial statements for the year ended 31st January 2026.

Structure, Governance and Management

Liberton After School Club (LASC) is a company limited by guarantee, with the liability of members limited to £1 each. The company is governed by the terms of its Memorandum and Articles of Association and is a registered Scottish charity.

Members of the Management Committee (who are directors of the company) are appointed by the Annual General Meeting, by ordinary resolution, or by the board, at any time, either to fill a vacancy or as an additional director.

The Management Committee is responsible for the overall management and control of the charity and holds meetings on a regular basis. Day-to-day management is delegated to the managers, Valerie Agnew and Robbie Ormiston, who are not members of the Committee, and the LASC staff.

The Management Committee is made up of parents of children attending the Club and meets every 4-6 weeks with the managers of the Club. The chairperson meets regularly with the managers and reports to the other office bearers as the need arises. The names of the members of the Management Committee and those serving the year are shown on page 2.

Objectives and Review of Activities

The charity's primary objects, as stated in its Memorandum of Association are:

1. To promote the care and education of children in need of care during out of school hours and school holidays and promote the provision of facilities for the recreation and other leisure time occupation of such children in the interest of social welfare with the object of improving their conditions of life.

2. To advance the education and training of persons providing such care and educational and recreational facilities.

Liberton After School Club (LASC) provides after school and holiday care for Liberton Primary School children. The After School Club may accommodate a maximum of 94 children at any one time. We currently have **130** children registered with the service and are operating to capacity on most days. The children come from a wide range of social and cultural backgrounds. We are also able to provide places for children with additional support needs. During most school holidays and in-service days, we operate a Holiday Club. Attendance can vary but is always within the ratios recommended by the Care Inspectorate.

The Club offers the children the opportunity to be involved in a wide range of fun and exciting activities in a safe and friendly environment, which actively promotes self-confidence, tolerance, acceptance and fairness and offers plenty of encouragement and praise. LASC aims to promote social, emotional, and physical development and to encourage the children to adopt a healthy lifestyle.

Activities
Until December 2025, the Club has been split over two settings: the Hub, which sits within the school grounds; and Inch House, a few hundred yards down the hill next to Inch Park. In January 2026 the P4-7 group moved up from Inch House to occupy the school's Treetops building, which is next to the Hub within the school grounds. This move will mean a cost saving going forward, and will have a number of benefits including simpler logistics, all children being within an enclosed school boundary, and more integration of the age groups and activities. LASC has been a tenant of Inch House for a number of years, and we would like to express our gratitude to them for their partnership and support over that time.

Objectives and Review of Activities (continued)

Although LASC operates a free-flow play environment, P1-3s are generally based in the Hub, with activities led by our team of skilled Playworkers. The PlayBox and Play Shelter provide for a range of outdoor activities promoting lots of active and imaginary play. The children can build dens, tents, practice woodcraft skills, learn how to build fires safely, and hone their forest skills in the Construction Camp area. Indoors, children can engage daily in a wide range of creative art and crafts, play with Lego, animals, cars and board games. We have a cosy house corner and kitchen area for children to use. A range of dolls, soft toys and dressing up provide comfort and hours of fun. Our sofa, rug and cushions kit out the quiet area where children can take time out from the bustle of other activities. Each month, meetings are held with the children to discuss what they would like to do at the Club.

P4-7s enjoy having a separate space in the Treetops building (formally at Inch House), the opportunity to co-design activities focused on their needs and interests, and making informed choices about the activities they would like to be involved in. We aim to promote more challenging play for the older cohort, providing ropes, swings and areas to climb trees build dens and explore.

Structured activities are available daily which include snack preparation, art club, baking club, dungeons and dragons club and gadgets and games day. New clubs and activities are developed in line with children's likes and interests. Resources for art, den building, construction and sports are readily available. In addition to this there is a chill zone in both buildings allowing children to choose what they would like to do that day based on how they feel, their likes and interests.

Children also love having daily access to the play park where they can meet with friends from school to socialise on the swings or get involved in football or basketball. We also often use the local field area and fallen log for exploring and adventures.

Regular children's meetings allow us to respond to the children's changing needs and likes and develop new opportunities which challenge them and support the development of important life skills.

The Club also operates a Holiday Club programme during holidays and in-service days, including trip days which are always popular. At Holiday Club, children have had the opportunity to explore the local area, including Craigmillar Castle Park, race boats along the Braid Burn, build dens and toast marshmallows on the fire. At the Hub, children take part in arts, craft, science and cookery activities, and have the opportunity to co-design activities including movie-making, game days, and Lego/ outdoor build challenges.

To support more efficient administration, the club has recently adopted a new digital platform called Famly, which has significantly reduced the administrative burden of bookings, invoicing and record keeping, and seems popular with our families.

Staff changes

Our staff are our biggest asset, and we have recently welcomed more new team members who bring a range of skills and interests to enhance our practice and play experiences, particularly for the P4-7 cohort as they settle in to their new base in Treetops.

We are committed to supporting staff in continuing professional development and the award of qualifications. All staff either have or are working towards a childcare qualification**,** and the managers have degree level qualifications in Childhood Practice at SCQF level 9. Training is ongoing throughout the year, and over the last year has included first aid**,** child protection, infection prevention and control, allergy and asthma awareness, UNCRC, and inclusive play.

In early 2025 we also implemented a staff pay review and updated our staff pay structure and policy, to ensure that our pay structure reflects the skill levels of our staff with room for progression, and remains competitive within the sector.

Our most significant staffing change however, is the recent retirement of our long-standing and

Objectives and Review of Activities (continued)

much-loved Manager Valerie Agnew. Valerie has managed LASC for over twenty years, stewarding the club, supporting the committee, mentoring staff and caring for hundreds of children over the years. Her steady presence will be missed, and the committee would like to thank Valerie for her years of dedication and wish her all the best in her retirement.

Management of the club has been taken on by Robbie Ormiston, an experienced LASC team member who has been co-managing the club since 2025. We congratulate Robbie in his new role and look forward to working with him more closely going forward.

Care Inspectorate
The Club is inspected regularly by the Care Inspectorate, with the last inspection taking place in June 2025. The inspection was scored as 4 (Good) overall, which was a welcome upgrade to the previous overall rating of 3 (Adequate). The Club's complete inspection history, including the reports, can be found on the Care Inspectorate website.

Key messages from the 2025 report:

- Children benefitted from varied spaces that promoted choice, independence and creativity
- Children had access to fresh air and physical activity on a daily basis
- Staff were good at building positive relationships with children and families
- Children's personal plans were updated with parents which ensured that staff had relevant information to meet children's needs
- The service continues to strengthen safety and supervision measures to ensure all children are accounted for at all times and risks are minimized
- Management demonstrated a clear commitment to improvement through the development of systems and processes to evaluate and develop the service, which included work to meet the requirements from the previous inspection.

LASC Community
We are also grateful to have been supported again this year by a wonderful local community group to maintain and improve the garden and outdoor areas throughout the year. We are grateful to them for their work including painting the PlayBox and picnic benches, weeding and clearing the garden and litter picking.

We regularly update newsletters and displays to keep our families informed. The Club staff welcome comments, questions and suggestions for activities from parents, carers and children. It is also encouraged to contact the Club's Management Committee (via the Manager) with questions, ideas, or areas of concern.

LASC is run by a Management Committee which is made up of parents and carers of children who attend the club. Meetings are held roughly every 6 weeks, and main activities include oversight of how the club operates, fundraising support, reviewing and updating policies and procedures on an ongoing rotational basis, and supporting the management team.

We are inviting new applications to the committee and are keen for anyone with experience of fundraising and grant applications to come forward to support our activities in this area.

Financial review

Income for the year was up at £205,525, primarily due to an increase in grant funding and fee income, whilst expenditure was £221,783, largely due to an increase in staffing costs. This resulted in a deficit for the year of £16,258.

The Management Committee carried out a pay review in early 2025 and implemented new more competitive staff pay structure, in line with the living wage and with clear progression levels linked to competencies and qualifications. This coincided with a national increase in employer National Insurance contributions, which has increased our overall staff costs.

Report of the Management Committee (Directors' Report)
For the Year Ended 31 January 2026

Financial review (continued)

The club's financial position will continue to be monitored closely during 2026-27 including an annual review of fee income, and we will continue to seek additional grants and other funding where available. We have been fortunate since 2024 to secure additional funding through partnership working funded by the Whole Family Wellbeing Fund, which will continue in this financial year. To complement our grant income we run an annual series of popular fundraising activities, including ice cream/ soup/ hotdog days, summer fair cafe, sausage sizzle, Christmas lights switch on, Christmas carol singing at Braidburn Court, and Christmas fair cafe. The Edinburgh Community Lottery continues to raise modest additional funds, in addition to direct support through donations. We would like to take the opportunity to thank those who have contributed for their generous support.

It is the charity's policy to hold unrestricted funds equivalent to at least 3 months' running costs as a contingency for unexpected liabilities. This is approximately £55,000. At the year end the general reserves stood at £54,176.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Approved by the Management Committee on ….22/5/26…. and signed on its behalf:



……..
Catharine Olivia Johnson

Independent Examiner's report to the Management Committee of Liberton After School Club

I report on the accounts of the charity for the year ended 31 January 2026.

Respective responsibilities of management committee and examiner
The charity's Management Committee is 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.

The Management Committee considers 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 independent examiner's statement
My examination is 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 seeks explanations from the Management Committee 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

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 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.

Suzanne Graham FCCA
Hollis Accounting Ltd
3 Melville Crescent
Edinburgh
EH3 7HW

Date …26 May 2026…….

Liberton After School Club

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 January 2026

Income:	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Donations and legacies:							
Grants	**1**	-	24,081	**24,081**	-	19,354	**19,354**
Donations		675	-	**675**	951	-	**951**
Charitable activities:							
Fees and charges		178,417	-	**178,417**	172,210	-	**172,210**
Other trading activities:							
Fundraising events		2,352	-	**2,352**	3,648	-	**3,648**
Total		181,444	24,081	**205,525**	176,809	19,354	**196,163**
Expenditure:							
Raising funds		4,369	-	**4,369**	3,762	-	**3,762**
Charitable activities		193,333	24,081	**217,414**	153,097	19,354	**172,451**
Total	**2**	197,702	24,081	**221,783**	156,859	19,354	**176,213**
Net income / (expenditure)		(16,258)	-	**(16,258)**	19,950	-	**19,950**
Total funds brought forward		74,849	-	**74,849**	54,899	-	**54,899**
Total funds carried forward	**9**	**58,591**	-	**58,591**	**74,849**	-	**74,849**

The notes on pages 10 to 13 form part of these financial statements.

Liberton After School Club **Company no: SC215169**

Balance Sheet at 31 January 2026

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Fixed Assets							
Tangible assets	**4**	4,415	-	**4,415**	8,115	-	**8,115**
Current Assets							
Debtors	**5**	314		**314**	-	-	**-**
Cash at bank and in hand		63,687	-	**63,687**	77,073	-	**77,073**
		64,001	-	**64,001**	77,073	-	**77,073**
Creditors:							
Amounts due within one year	**6**	(9,825)	-	**(9,825)**	(10,339)	-	**(10,339)**
Net Current Assets		54,176	-	**54,176**	66,734	-	**66,734**
Total Net Assets	**9**	58,591	-	**58,591**	74,849	-	**74,849**
Funds							
Restricted funds				**-**			**-**
Unrestricted funds				**58,591**			**74,849**
Total Funds	**9**			**58,591**			**74,849**

For the year ending 31st January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:
• the members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,
• the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts
• these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 8 to 13 were approved by the Directors on 21/5/26 and signed on its behalf:

Catharine Olivia Johnson

The notes on pages 10 to 13 form part of these financial statements.

Liberton After School Club

Notes to the Accounts
For the Year Ended 31 January 2026

Accounting policies

Basis of accounting
The financial statements have been prepared under the historic cost convention and in accordance with '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)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

Going concern
The financial statements have been prepared on a going concern basis. The members of the management committee have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company 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.

Incoming resources
Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any conditions for use of the grant or donation have been fulfilled. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund. Fee income is accounted for on an accruals basis.

Expenditure
All expenditure is accounted for on an accruals basis.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Office equipment & furniture: 20% per annum

Debtors
Debtors are recognised at the settlement amount due.

Creditors and provisions
Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Fund Accounting
Unrestricted funds arise from donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the directors. Restricted funds are to be used for specific purposes as laid down by the donor or funder. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

Notes to the Financial Statements

1. Income	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
Grants:	£	£	£	£	£	£
Edinburgh City Council	-	14,221	**14,221**	-	7,224	**7,224**
Lothian Association of Youth Clubs	-	9,860	**9,860**	-	9,360	**9,360**
Liberton Gilmerton Neighbourhood Partnership	-	-	**-**	-	2,770	**2,770**
	-	24,081	**24,081**	-	19,354	**19,354**

2. Expenditure	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£	£	£	£
Raising funds:						
Staff costs (note 3)	3,801	-	**3,801**	2,838	-	**2,838**
Fundraising costs	568	-	**568**	924	-	**924**
	4,369	-	**4,369**	3,762	-	**3,762**
Charitable activities:						
Staff costs (note 3)	173,633	24,081	**197,714**	136,632	16,584	**153,216**
Food and consumables	916	-	**916**	1,570	-	**1,570**
Trips, outings and activities	2,958	-	**2,958**	1,078	2,770	**3,848**
Materials	2,970	-	**2,970**	903	-	**903**
Office, stationery, post	2,102	-	**2,102**	750	-	**750**
Telephone	1,453	-	**1,453**	1,449	-	**1,449**
Payroll charges	1,141	-	**1,141**	1,039	-	**1,039**
Insurance	340	-	**340**	340	-	**340**
Repairs and maintenance	700	-	**700**	-	-	**-**
Subscriptions and registration	755	-	**755**	732	-	**732**
Room hire	4,170	-	**4,170**	4,680	-	**4,680**
Depreciation	92	-	**92**	2,257	-	**2,257**
Accounts and Independent Examination	1,200	-	**1,200**	1,000	-	**1,000**
Miscellaneous	903	-	**903**	667	-	**667**
	193,333	24,081	**217,414**	153,097	19,354	**172,451**
Total resources expended	197,702	24,081	**221,783**	156,859	19,354	**176,213**

3. Staff costs	2026	2025
	£	£
Wages & salaries	**188,537**	147,792
Social security costs	**6,292**	4,033
Pension costs	**3,883**	2,760
Recruitment	**-**	100
Other	**2,803**	1,369
Total staff costs	**201,515**	156,054

The average number of employees in the year was 11 (2025-10).
There were no employees with emoluments above £60,000.
The total amount paid to key management personnel was £46,120 (2025: £34,438)

Notes to the Accounts (continued)

4. Tangible Fixed Assets	Furniture & equipment
Cost:	**£**
At 1 February 2025	**30,315**
Additions	**-**
Disposals	**(3,608)**
At 31 January 2026	**26,707**
Depreciation:	
At 1 February 2025	**22,200**
Charge for period	**1,535**
On disposals	**(1,443)**
At 31 January 2026	**22,292**
Net Book Value:	
At 31 January 2026	**4,415**
At 31 January 2025	8,115

5. Debtors	2026	2025
	£	**£**
Trade debtors	**314**	-

6. Creditors	2026	2025
Amounts falling due within one year:	**£**	**£**
Tax & social security	**2,560**	2,144
Accruals & deferred income	**6,585**	7,505
Other creditors	**680**	690
	9,825	10,339

7. Deferred income	2026	2025
Movement in deferred income account:	**£**	**£**
Balance at beginning of the year	**882**	278
Added in the year	**1,807**	882
Released to income from the previous year	**(882)**	(278)
Balance at end of the year	**1,807**	882

Fees that are received in advance for the following year are accounted for as deferred income and recognised as a liability until the charity is entitled to the income. This will be released in the year to 31 January 2027. This amount is included in Accruals and deferred income.

8. Remuneration of independent examiner	2026	2025
	£	**£**
Cost of independent examination	**400**	350
Other services provided	**800**	680

Notes to the Accounts (continued)

9. Movement on Funds

	Note	At 1/2/25	Income	Expenditure	Transfers	At 31/1/26
Restricted funds:		£	£	£	£	£
Edinburgh City Council	(a)	-	14,221	(14,221)	-	**-**
Lothian Association of Youth Clubs	(b)	-	9,860	(9,860)	-	**-**
Total restricted funds		-	24,081	(24,081)	-	**-**
Unrestricted funds:						
General fund		66,734	181,444	(197,610)	3,608	**54,176**
Fixed asset fund	(c)	8,115	-	(92)	(3,608)	**4,415**
Total unrestricted funds		74,849	181,444	(197,702)	-	**58,591**
Total funds		74,849	205,525	(221,783)	-	**58,591**

Notes on Funds

(a) Grant from Edinburgh City Council Whole Family Wellbeing Fund to provide Additional Support Needs Workers.

(b) Funding for the manager's time spent working on a Council project.

(c) The fixed asset fund corresponds to the net book value of tangible fixed assets. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

10. Related party transactions

No remuneration or expenses were paid to members of the Management Committee (the directors) during either year. Childcare is provided to trustees when attending Management Committee meetings.