

Oxgangs After School Club
(A Company Limited by Guarantee)
Report and Financial Statements
For the Year Ended
31 July 2025

Company Number: SC260570

Charity Number: SC026915

Oxgangs After School Club

**Report and Financial Statements
For the Year Ended 31st July 2025**

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Oxgangs After School Club

Reference and Administrative Information

Company registration: SC260570
Company Limited by Guarantee

Charity registration: SC026915
Scottish Charity

Registered and principal office address: Oxgangs Primary School
60 Oxgangs Road North
Edinburgh
EH13 9DS

Management Committee (directors of the company):

Current Members and those serving during the year:

Catherine MacGregor
Glyn Quesnell
Jennifer Edmondston
Kate Graham
Jane Leach
Donna Stewart (resigned 22/11/24)

Company Secretary:
Kate Graham (appointed 22/11/24)
Donna Stewart (resigned 22/11/24)

Independent Examiner:
Suzanne Graham

Oxgangs After School Club

Report of the Management Committee (Directors' Report) For the Year Ended 31 July 2025

The members of the Management Committee are pleased to present their report and the financial statements for the year ended 31st July 2025.

Structure, Governance and Management

Oxgangs After School Club 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 Committee, 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 Club Co-ordinator, Landess Robertson, who is not a member of the Committee, and her staff.

The names of those who were members of the Management Committee during the year are shown on page 2 of this document.

Objectives and Review of Activities

The objectives of the charity are to provide care and education of children during out of school hours, the provision of facilities for their recreation and other leisure time occupation and to advance the education and training of persons providing the care and education.

The Club provides after school care for children attending Oxgangs Primary School, Colinton Primary School and St Marks Primary School, in Edinburgh. It also provides a breakfast club for children attending Oxgangs Primary School.

Introduction

The club ran every day of the 2024/25 school year, except the last day before Christmas, when the school closes at lunchtime.

Membership and Attendance

Although many parents are continuing to work from home, we are seeing numbers increase back to pre-covid numbers, except on Fridays when numbers have remained low. We had 127 children as members of the club, each attending between 2 and 5 days a week, and 14 members of staff. 13 P1 children and 3 pre-school nursery children joined in August 2024, our waiting list mainly for the younger age group rooms.

Quality of Service

The staff continue to work hard to provide a varied and imaginative range of activities. We have upgraded and expanded our outdoor spaces and actively encourage more outdoor play. We had a total refurb of our garden area in April 2025 due to health and safety concerns of rotting wood. We secured the Tesco Stronger Starts blue token scheme which went towards this. After School Club helped to design and furnish the new school Library that is used for our Primary 5-7 children. Staff are very involved in the development and continuous improvement of the club. This is done through weekly meetings to plan ahead and review our practice. We continue to assess the quality and performance of the club using the Care Inspectorate's Quality Care Framework, and we consult with children, parents and staff to help us keep improving.

Oxgangs After School Club

Report of the Management Committee (Directors' Report) For the Year Ended 31 July 2025

Objectives and Review of Activities (continued)

Staff and training

The Club Co-ordinator has a BA in Childhood Practice, and our four room leaders have their SVQ4 qualification. 7 of our other 9 staff are qualified to SVQ3 level. All staff are registered with the Scottish Social Services Council and undertake at least 12 hours a year of post-registration training and learning. During 2024/25, this included a mix of in-house and online using the Azilo training app. All are trained regularly in first aid and child protection, food hygiene, and infection control. This financial year we completed Child Protection and Trauma Informed Practice Training which is part of the new mandatory training requirement.

Funding and Donations

We managed to secure £1,500 from Tesco's Stronger Starts blue token scheme to use towards our garden renovations. Tesco are also supplying us with fruit and breakfast foods as part of their better starts scheme.

Plans

Our plans for 2025/26 include:

- continuing to review and improve in everything we do.
- continuing to enhance the garden and add to equipment for outdoor play.
- continuing to develop and use pet therapy through our rabbit, guinea pig and fish and introduce Pip the dog.
- further developing our emphasis on children's rights and Getting It Right For Every Child, including working with several School groups for children's rights, library development and inclusion.
- increasing the emphasis on healthy eating, including a reduction in fats and sugar as per the new Healthy Eating in Schools guide.
- recycling and upcycling as much as possible, reducing the amount of plastic materials we use and purchase.
- making more use of digital technology, reducing our paper use and improving access to information.
- Look into using a digital app like Family to move a lot of our admin and parent communication to digital form.
- maintaining effective financial management and on-going financial stability.

Financial review

Income for the year was £232,228 (2024: £215,009), an increase on the previous year, and expenditure was £237,777 (£208,478) resulting in a small deficit of £5,549 (2024: £6,531 surplus).

The Committee's policy is to hold reserves to fund the equivalent of six months' operating costs and for potential redundancy payments in the event of the club closing. This is estimated to be around £160,000. The unrestricted funds, net of fixed assets (the general funds), at the end of the financial year stood at £119,504 (2024: £126,536) and the committee's aim is to work towards this ideal level of reserves while at the same time maintaining high standards.

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 directors on and signed on their behalf by:



25th February 2026

Kate Graham
Director

Independent Examiner's report to the Directors of Oxfangs After School Club

I report on the accounts of the charity for the year ended 31 July 2025, which are set out on pages 6 to 11.

Respective responsibilities of directors and examiner

The charity's directors 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.

The directors 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 directors 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.

Signed Suzanne Graham Date 26/2/26

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

Oxgangs After School Club

Statement of Financial Activities (including Income & Expenditure Account)

For the Year Ended 31 July 2025

| | Note | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 | Total funds 2024 £ |
|-----------------------------------|------|---------------------------------|-------------------------------|--------------------------|---------------------------------|--------------------------|--------------------------|
| Income: | | | | | | | |
| <i>Donations and legacies</i> | | - | 1,500 | 1,500 | 400 | - | 400 |
| <i>Charitable activities</i> | 1 | 230,728 | - | 230,728 | 214,609 | - | 214,609 |
| Total | | 230,728 | 1,500 | 232,228 | 215,009 | - | 215,009 |
| Expenditure: | | | | | | | |
| <i>Charitable activities</i> | 2 | 237,777 | - | 237,777 | 208,478 | - | 208,478 |
| Total | | 237,777 | - | 237,777 | 208,478 | - | 208,478 |
| Net income / (expenditure) | | (7,049) | 1,500 | (5,549) | 6,531 | - | 6,531 |
| Transfers between funds | | 1,500 | (1,500) | - | - | - | - |
| Funds brought forward | | 134,426 | - | 134,426 | 127,895 | - | 127,895 |
| Funds carried forward | 9 | 128,877 | - | 128,877 | 134,426 | - | 134,426 |

The notes on pages 8 to 11 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses recognised in the year, and therefore a statement of recognised gains and losses has not been prepared.

All income and expenditure derive from continuing activities.

Oxgangs After School Club

Company number: SC260570

Balance Sheet at 31 July 2025

| | Note | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Fixed Assets | | | | | | | |
| Tangible assets | 4 | <u>9,373</u> | - | <u>9,373</u> | <u>7,890</u> | - | <u>7,890</u> |
| Current Assets | | | | | | | |
| Debtors | 5 | <u>375</u> | - | <u>375</u> | - | - | - |
| Cash at bank and in hand | | <u>131,953</u> | - | <u>131,953</u> | <u>138,775</u> | - | <u>138,775</u> |
| | | <u>132,328</u> | - | <u>132,328</u> | <u>138,775</u> | - | <u>138,775</u> |
| Creditors: | | | | | | | |
| <i>Amounts due within one year</i> | 6 | <u>12,824</u> | - | <u>12,824</u> | <u>12,239</u> | - | <u>12,239</u> |
| Net Current Assets | | <u>119,504</u> | - | <u>119,504</u> | <u>126,536</u> | - | <u>126,536</u> |
| Net Assets | | <u>128,877</u> | - | <u>128,877</u> | <u>134,426</u> | - | <u>134,426</u> |
| Funds | | | | | | | |
| Unrestricted funds | | | | <u>128,877</u> | | | <u>134,426</u> |
| Restricted funds | | | | - | | | - |
| Total Funds | 9 | | | <u>128,877</u> | | | <u>134,426</u> |

For the year ending 31st July 2025 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 year 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 accounts on pages 6 to 11 were approved by the directors on and are signed on their behalf by:



25th February 2026

Kate Graham
Director

The notes on pages 8 to 11 form part of these financial statements.

Oxgangs After School Club

Notes to the Accounts

Accounting policies

Legal status of the charitable company

Oxgangs After School Club is a company limited by guarantee registered in Scotland and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered address of the company is Oxgangs Primary School, 60 Oxgangs Road North, Edinburgh EH13 9DS. The principal activities and nature of the charity's operations are detailed in the objectives and activities section of the Directors' Report.

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. These financial statements are presented in £ Sterling.

Going concern

The financial statements have been prepared on a going concern basis. The directors 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.

Accounting estimates

The directors do not consider there are any areas of the financial statements where significant judgements are being carried out.

Income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, it is more likely than not that it will receive the resources and the monetary value can be measured with sufficient reliability.

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 on the following basis:

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.

Oxgangs After School Club

Notes to the Accounts (continued)

Accounting policies (continued)

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 objectives of the charity at the discretion of the trustees.

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

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.

1. Income

| | 2025 | 2024 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| <i>Charitable activities:</i> | | |
| Fee income and other charges | <u>230,728</u> | <u>214,609</u> |

2. Expenditure

| | 2025 | 2024 |
|--|----------------|----------------|
| | £ | £ |
| <i>Charitable activities:</i> | | |
| Staff costs (note 3) | 208,994 | 178,682 |
| Snacks, play materials & activities | 15,883 | 17,593 |
| Insurance | 520 | 500 |
| Phone, office, stationery | 5,799 | 5,654 |
| Legal, professional & accountancy | 2,095 | 2,161 |
| Subscriptions & registrations Bank charges | 680 | 558 |
| | - | 32 |
| Donations made | 100 | - |
| Depreciation | 3,653 | 2,690 |
| Miscellaneous costs | 53 | 608 |
| Total | <u>237,777</u> | <u>208,478</u> |

3. Staff costs

| | 2025 | 2024 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Wages & salaries | 197,050 | 170,807 |
| Social security costs | 5,488 | 3,630 |
| Pensions | 3,460 | 3,137 |
| Training | 2,156 | 327 |
| Other staff costs | 840 | 781 |
| Total staff costs | <u>208,994</u> | <u>178,682</u> |

The average number of employees in the year was 14 (2024: 14).

There were no employees with emoluments above £60,000 (2024: none)

The total amount paid to key management personnel was £45,700 (2024: £44,001)

Oxgangs After School Club

Notes to the Accounts (continued)

| | | |
|--|--------------------------------------|--------------------------------------|
| 4. Tangible Fixed Assets | Office equipment 2025 | Office equipment 2024 |
| Cost: | £ | £ |
| At 1 August | 22,845 | 18,591 |
| Additions | <u>5,136</u> | <u>4,254</u> |
| At 31 July | <u>27,981</u> | <u>22,845</u> |
| Depreciation: | | |
| At 1 August | 14,955 | 12,265 |
| Charge for period | <u>3,653</u> | <u>2,690</u> |
| At 31 July | <u>18,608</u> | <u>14,955</u> |
| Net Book Value: | | |
| At 31 July | <u>9,373</u> | <u>7,890</u> |
| 5. Debtors | 2025 | 2024 |
| | £ | £ |
| Other debtors | <u>375</u> | <u>-</u> |
| 6. Creditors | 2025 | 2024 |
| <i>Amounts falling due within one year:</i> | £ | £ |
| Accruals and deferred income (note 7) | 2,560 | 2,820 |
| Tax & social security | 1,136 | 957 |
| Other creditors | <u>9,128</u> | <u>8,462</u> |
| | <u>12,824</u> | <u>12,239</u> |
| 7. Deferred income | 2025 | 2024 |
| <i>Movement in deferred income account:</i> | £ | £ |
| Balance at beginning of the year | 1,820 | 1,560 |
| Added in the year | 1,360 | 1,820 |
| Released to income from the previous year | <u>(1,820)</u> | <u>(1,560)</u> |
| Balance at end of the year | <u>1,360</u> | <u>1,820</u> |
| <p>Membership 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 July 2026. This amount is included in Accruals and deferred income.</p> | | |
| 8. Independent Examiner | 2025 | 2024 |
| | £ | £ |
| Remuneration of independent examiner | 360 | 300 |
| Accountancy and other services | 840 | 700 |

Oxgangs After School Club

Notes to the Accounts (continued)

9. Movement on Funds

| | Note | At 1/8/24 £ | Income £ | Expenditure £ | Transfers £ | At 31/7/25 £ |
|---------------------------------|------|-------------------|----------------|------------------|----------------|-----------------------|
| Restricted funds: | | | | | | |
| Garden refurbishment | (a) | - | 1,500 | - | (1,500) | - |
| Total restricted funds | | <u>-</u> | <u>1,500</u> | <u>-</u> | <u>(1,500)</u> | <u>-</u> |
| Unrestricted funds: | | | | | | |
| General fund | | 126,536 | 230,728 | (234,124) | (3,636) | 119,504 |
| Fixed asset fund | (b) | <u>7,890</u> | <u>-</u> | <u>(3,653)</u> | <u>5,136</u> | <u>9,373</u> |
| Total unrestricted funds | | <u>134,426</u> | <u>230,728</u> | <u>(237,777)</u> | <u>1,500</u> | <u>128,877</u> |
| Total funds | | <u>134,426</u> | <u>232,228</u> | <u>(237,777)</u> | <u>-</u> | <u>128,877</u> |

Notes to the funds

- (a) A grant received from Tesco's Stronger Starts blue token scheme for the After School Club's garden improvements. The transfer represents the funds applied towards the assets purchased.
- (b) The fixed assets fund represents the net book value of tangible fixed assets. Annual depreciation is charged to the fund and assets purchased are transferred in.

Movement on Funds - 2024 Comparative Figures

| | At 1/8/23 £ | Income £ | Expenditure £ | Transfers £ | At 31/7/24 £ |
|---------------------------------|-------------------|----------------|------------------|----------------|-----------------------|
| Unrestricted funds: | | | | | |
| General fund | 121,569 | 215,009 | (205,788) | (4,254) | 126,536 |
| Fixed asset fund | <u>6,326</u> | <u>-</u> | <u>(2,690)</u> | <u>4,254</u> | <u>7,890</u> |
| Total unrestricted funds | <u>127,895</u> | <u>215,009</u> | <u>(208,478)</u> | <u>-</u> | <u>134,426</u> |
| Total funds | <u>127,895</u> | <u>215,009</u> | <u>(208,478)</u> | <u>-</u> | <u>134,426</u> |

10 Related party transactions

The members of the Management Committee received no remuneration or reimbursement of expenses during either year.

There were no donations from the directors in either year.