

West End Out of School Club

Financial statements for the
year ended 31 July 2026

Independent Examiner's Report for the Year Ended 31 July 2026

I report on the financial statements of the charity for the year ended 31 July 2026, which are set out on pages below.

- ***Respective responsibilities of Trustees and Examiner***

The charity's trustees are responsible for the preparation of the financial statements 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

- ***Independent Examiner's Statement***

In the course of my examination, no matter other than noted above 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 Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 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 financial statements to be reached.

L Costello
ACCA Student
19 August 2026

Statement of receipts and payments for the year ended 31 July 2026

**Statement of receipts and payments for the year ended
31 July 2026**

	Total Funds 2026	Total Funds 2025
Receipts £		
Fee income	193,767	195,217
Bank interest	270	520
	<u>194,037</u>	<u>195,737</u>
Payments £		
Cost of charitable activities 1	197,309	193,056
Governance costs	270	270
Total payments	<u>197,579</u>	<u>193,326</u>
(Deficit)/surplus for the year	<u>-3,542</u>	<u>2,411</u>

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Statement of balances as at 31 July 2026

Statement of balances as at 31 July 2026

	Total 2026	Total 2025
Funds reconciliation		
Cash at bank and in hand 31 July 2025	54,705	52,294
(Deficit)/surplus for the year	-3,542	2,411
Cash at bank and in hand 31 July 2026	<u>51,163</u>	<u>54,705</u>

	Total 2026	Total 2025
Bank and cash balances		
Cash in bank	<u>51,163</u>	<u>54,705</u>
	<u>51,163</u>	<u>54,705</u>

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Notes to the financial statements

I. Basis of Accounting

These financial statements have been prepared on the Receipts & Payment basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1	Cost of charitable activities
Wages and pension costs	155,717
HR	2,813
Play material	3,565
Catering and consumables	6,254
Staff/volunteer expenses (inc training)	1,021
Insurance	1,201
Trips and activities	3,581
Bank charges	583
Rent	12,301
General expenses	5,059
Registration and membership costs	3,908
Accounting and payroll costs	1,306
	<u>197,309</u>