

Company Registration Number: SC160988

Charity Registration Number: SC024114

Alva Play Pals Out of School Care

Company Limited by Guarantee

Unaudited Financial Statements Year Ended 31 October 2025

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Unaudited Financial Statements
Year Ended 31 October 2025**

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**Alva Play Pals Out of School Care
Company Limited by Guarantee
Trustees' Annual Report (incorporating the Director's report)
Year Ended 31 October 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charitable company for the year ended 31 October 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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

Charitable purpose

The Charitable Purposes of Alva Play Pals Out of School Care:

- a) To provide a safe and secure environment for children and young people in line with our health and safety policy and within the guidelines set by the Scottish Social Services Council and the Care Inspectorate.
- b) To work within the boundaries of the law whilst caring for children and young people
- c) To encourage a healthy lifestyle both within and outside Play Pals
- d) To observe and respond to each individual child's needs
- e) To promote equal opportunities for staff and service users
- f) To encourage children and young people to appreciate others and their surroundings
- g) To offer an interesting setting which is fun and stimulating for the children and young people in attendance
- h) To liaise with all service users/parents/carers in sharing information regarding their child, the setting and forthcoming activities/events
- i) To liaise with all service users in sharing ideas/suggestions to improve the setting.
- j) To consult with all service users/parents/carers and staff when looking at our improvement plan which will give everyone a voice.

Activities

Alva Play Pals carries out its own activities that help advance the wellbeing, development, and inclusion of children and young people within the local community. These activities include but are not limited to:

- a) Providing safe, affordable, and accessible childcare for families.
- b) Supporting children's social, emotional, and physical wellbeing through play and recreation.
- c) Promoting inclusion by ensuring activities are accessible to children of all abilities, backgrounds, and
- d) Delivering educational and developmental opportunities through creative play, arts, STEM activities, and outdoor
- e) Encouraging healthy lifestyles through physical activity, sports, and wellbeing programmes.
- f) Supporting children to develop confidence, resilience, independence, and life skills.
- g) Providing opportunities for children to build positive relationships, friendships, and community connections.
- h) Working in partnership with families, schools, and community organisations to support children's overall
- i) Offering subsidised or funded places where possible to reduce barriers to participation for families experiencing
- j) Promoting children's rights, participation, and voice by encouraging children to contribute to decisions about

ACHIEVEMENT AND PERFORMANCE

Throughout the last year Alva Play Pals has continued to fulfil its charitable purposes, with a focus on promoting funded places to accommodate families suffering hardship and helping parents and carers get back to work or increase working hours by providing the care for their children. We have seen a rise in uptake and continue to work in partnership with the local authority to ensure no child is left behind and costs are kept to a minimum for families.

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Trustees' Annual Report (incorporating the Director's report)
Year Ended 31 October 2025**

Reference and Administrative details

Charity registration number	SC024114
Company registration number	SC160988
Principal office and registered office	Alva Primary School Brook Street Alva Primary School Clackmannanshire FK12 5AN
Trustees	M L Gault S S Lange C E Russell
Accountants	Kelly Accountng Limited 42 Comrie Street Crieff Perthshire PH7 4AX

Structure, Governane and Management

Nature of governing document

The organisation is a charitable company registered in Scotland, limited by guarantee and not having a share captial. The company was established under a Memorandum of Association which established its objects and powers as a charitable company and is governed under its Articles of Association

Governance and Support

The trustees of Alva Play Pals continue to be committed to a Code of Conduct that has selflessness, integrity, objectivity and honesty at its core. Throughout 2025, the Alve Play Pals continued to manage its finances in a prudent manner.

Financial Review

The trustees of Alva Play Kids wish to express their sincere and unreserved thanks to all the members and donations from donors for their continued support, to our charitable aims and objectives during the year under review. All available resources have been channelled towards specific projects that have enhanced the long-term reputation of the charity. During 2025, the trustees continued to develop existing income streams, Donations from members and non-members will continue to be important sources of funds in the years ahead.

Policy on reserves

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned expenditure. At 31 October 2025 Alve Play Kids had unrestricted net current assets of £5,860 (2024: £11,930).

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Trustees' Annual Report (incorporating the Director's report) (Continued)
Year Ended 31 October 2025**

Statement of Trustees Responsibilities

The trustees who are also directors of Alva Play Pals Out of School Care for the purposes of company law during the year and up to the date of this report are outlined on the initial page of the trustees report.

Law applicable to Charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) make suitable accounting policies and apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether applicable accounting standards and statements of recommended practice have been followed, and if not, any departures disclosed and explained in the financial statements
- d) prepare the financial accounts on a going concern basis unless it is inappropriate to presume that the charity is in business.

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy a true and fair view of the financial position of the charity and enable them to ensure that the financial statements comply with the Regulations. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps to prevent and detect fraud and other irregularities.

Principal Activities The principal activity of the charity in the year under review was to promote the care and welfare of the children of the residents of Alva and the Hillfoots areas in need of care during out of school hours and

Signed on behalf of the trustees by:

Claire Russell
Director

Date

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Independent Examiner's Report to the Trustees of Alva Play Pals Out of School Care
Year Ended 31 October 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 October 2025.

Responsibilities and basis of report

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. The charity's trustees consider that the audit requirement of Regulation 10(l)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(l)(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(l)(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.

Nick Cunningham ACCA
Kelly Accounting Limited
Chartered Accountants
42 Comrie Street Crieff
Perthshire
PH74AX

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Statement of Financial Activities (Including Income and expenditure account)
Year Ended 31 October 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total This Year £	Total Last Year £
Income and endowments					
General grants provided by government/other charities		9,856	-	9,856	12,319
Net gains/(losses) on investments					
Other trading activities	2	155,720	-	155,720	99,314
Total income		165,576	-	165,576	111,633
Charitable activities	3,4	171,646	-	171,646	110,814
Net expenditure and net movement in funds before tax		(6,070)	-	(6,070)	819
Tax payable		-	-	-	-
Net movement in funds		(6,070)	-	(6,070)	819
Reconciliation of funds					
Total funds brought forward		11,930	-	11,930	11,111
Total funds carried forward		5,860	-	5,860	11,930

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 October 2025**

	Notes	Total 2025 £	Total 2024 £
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand		9,865	12,748
Total current assets		9,865	12,748
Creditors: amounts falling due within one year	5	4,005	818
Net current assets		5,860	11,930
Total net assets of liabilities		5,860	11,930
Funds of the charity			
Unrestricted funds		5,860	11,930
Total funds		5,860	11,930

For the year ending 31 October 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of the financial statements for the year ended 31 December 2024 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirement 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 company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards (FRS 102).

The financial statements on pages 5 to 9 were approved by the trustees, and authorised for issue on 26 June 2026 and signed on their behalf by:

Claire Russell
Director

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 31 October 2025**

1. Charity Status

The charity is a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Alva Primary School, Brook Street, Alva, FK12 5AN.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Basis of preparation

The Scottish Tartans Authority meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

There are no material uncertainties about the charity's ability to continue.

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 31 October 2025**

Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds (including associated support costs)
- Expenditure on charitable activities (including associated support costs)
- Other expenditure representing those items not falling into any other heading.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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.

**Alva Play Pals Out of School Care
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 31 October 2025**

2 Income form Charitable Activities	2025	2024
Fees received for chidlcare	<u>155,720</u>	<u>99,314</u>
	<u>155,720</u>	<u>99,314</u>
3 Cost of Charitable Activities		
Consumables	8,356	9,195
Donations	-	-
Advertising	564	-
Insurance	490	339
Rents	11,886	4,612
Repairs	5,498	-
Staff costs	137,935	93,429
Sundry expenses	344	185
Telephone	1,106	786
Training	1,405	664
Travel and transport	<u>530</u>	<u>1,431</u>
	<u>168,114</u>	<u>110,639</u>
4 Governance Costs		
Independent examiners Fees	<u>3,532</u>	<u>175</u>
	<u>3,532</u>	<u>175</u>
5 Creditors - Accounts falling due within one year		
Accrued expenses	2,500	-
Other creditors	368	818
Other taxes and social security	<u>1,137</u>	<u>-</u>
	<u>4,005</u>	<u>818</u>