CAMBUSLANG OUT OF SCHOOL CARE PROJECT
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

CAMBUSLANG OUT OF SCHOOL CARE PROJECT

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FOR THE YEAR ENDED 31ST MARCH 2025

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CAMBUSLANG OUT OF SCHOOL CARE PROJECT

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2025

TRUSTEES AND DIRECTORS:	Tyra Mary Smyth Callum MacInnes Stephanie Hanlon Ian Joseph Gallacher
REGISTERED OFFICE:	14 Vicars Walk Cambuslang Glasgow G72 8JS
REGISTERED NUMBER:	SC254093
CHARITY NUMBER:	SC029820
ACCOUNTANTS:	Donachie CA Templeton Business Centre 62 Templeton Street Glasgow G40 1DA

CAMBUSLANG OUT OF SCHOOL CARE PROJECT

REPORT OF THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP – FRS102) "Accounting and Reporting by Charities" issued in July 2014 (updated October 2019) in preparing the annual report and financial statements of the charity.

The charity is a charitable company limited by guarantee and commenced operations on 12th August 2003.

GOVERNING DOCUMENT

Cambuslang Out of School Care is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12th August 2003 registered company number SC254093. It is a registered charity with the Scottish Charity Regulator, charity number SC029820.

APPOINTMENT OF TRUSTEES

The directors are elected at a directors' meeting. The directors are appointed by the Board of Directors for a term of three years and they can be re-elected.

Procedures are in place to identify and recruit suitable individuals to provide strength and balance to the Board. Areas of expertise considered are education, finance, child welfare, legal, marketing and human resources.

TRUSTEE INDUCTION AND TRAINING

On appointment, directors undertake an orientation course. During the course, they are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Board Structure, committees and decision-making processes, the business plan and recent financial and academic performance of the Project. During the induction day they also meet key employees. Directors are encouraged to attend staff in service days and other appropriate training opportunities.

OBJECTIVES AND PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of providing affordable childcare for the families in the surrounding geographical area.

CORE PURPOSES

1. To enable families to work or study, safe in the knowledge that their children are cared for in a safe, stimulating, challenging child centred environment in which the children are treated with respect and dignity.

2. To promote the care and education of the children in our service without distinction of gender, race, political or religious opinions or beliefs.

The strategy in place to assist the company to meet their objectives includes the following:

(a) Care workers are engaged to help provide a stimulating range of activities to meet all the needs of the children in their care.
(b) Staff meetings are held at regular intervals.
(c) Mentoring via the Project Management Committee is available for assistance and guidance.
(d) Staff training, so they are knowledgeable about, and have clear understanding of, relevant legislation relating to children and young people, including those with special needs.

ACHIEVEMENT AND PERFORMANCE

(a) Contingency plans are in place for emergency evacuations.
(b) Garden areas are safe, secure and suitable for play experiences.
(c) Staff are fully trained in first aid, elementary food hygiene and child protection.
(d) The Project has passed the care community audit.

The financial position is shown in the Statement of Financial Activities on page six and shows a net deficit for the year of £4,446 (2024: £4,348) and unrestricted fund balance in surplus of £13,064 (2024: £17,510) carried forward on 31st March 2025.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and Directors and the financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company for that period. In preparing those financial statements the trustees are required to:

(a) Select suitable accounting policies and apply them consistently;
(b) Make judgements and estimates that are reasonable and prudent;
(c) State whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
(d) Observe the methods and principles in the Charities SORP;
(e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDIT

For the year ended 31st March 2025 the charitable company trustees consider the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply.

Donachie CA has been appointed as Independent Examiner for the year ended 31st March 2025.

APPROVAL

This report was approved by the Board of Trustees and Directors on 10 November 2025.

ON BEHALF OF THE BOARD:

Tyra Mary Smyth - Trustee and Director

CAMBUSLANG OUT OF SCHOOL CARE PROJECT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND DIRECTORS
FOR THE YEAR ENDED 31ST MARCH 2025

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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 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 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
- 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.

I M Reid
Institute of Chartered Accountants of Scotland
Donachie CA
Templeton Business Centre
62 Templeton Street
Glasgow
G40 1DA

20 November 2025

CAMBUSLANG OUT OF SCHOOL CARE PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	31/03/2025 £ Unrestricted Fund	31/03/2024 £ Unrestricted Fund
INCOMING RESOURCES			
Incoming resources from generated funds			
Government Grants		0	0
Income from charitable activities	3	103,981	101,890
Total incoming resources		103,981	101,890
RESOURCES EXPENDED			
Charitable activities			
Charitable activities	4	103,591	93,713
Governance and support costs	5	4,836	3,829
Total resources expended		108,427	97,542
NET RESOURCES		(4,446)	4,348
Tax on (deficit)/surplus on ordinary activities		-	-
RECONCILIATION OF FUNDS			
Total funds brought forward		17,510	13,162
TOTAL FUNDS CARRIED FORWARD		13,064	17,510

CAMBUSLANG OUT OF SCHOOL CARE PROJECT

BALANCE SHEET
31ST MARCH 2025

	Notes	31/03/2025 £	31/03/2024 £
CURRENT ASSETS			
Debtors	8	-	-
Cash at bank and in hand		14,861	19,032
		14,861	19,032
CREDITORS			
Amounts falling due within one year	9	1,797	1,522
NET CURRENT ASSETS		13,064	17,510
TOTAL ASSETS LESS CURRENT LIABILITIES		13,064	17,510
NET ASSETS		13,064	17,510
FUNDS			
Unrestricted funds	10	13,064	17,510

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keep accounting records which comply with Section 386 and 387 of the Companies Act 2006 and;

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

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the SORP - Financial Reporting Standard 102 Bulletin 1 (Effective October 2019).

The financial statements were approved by the Board of Trustees and Directors on 10 November 2025 and were signed on its behalf by:

Tyra Mary Smyth - Trustee and Director

1. **ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation
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 October 2019) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cambuslang Out of School Care project 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 note(s).

Preparation of the accounts on a going concern
The financial statements are prepared on the going concern basis of accounting.

Company status
The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Income resources
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated.

Resources expended
All expenditure is accounted for on an accruals basis; 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:

Expenditure on charitable activities includes the cost of the care workers and other educational activities undertaken to further the purposes of the charity and their associated support costs.
Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.
Other expenditure represents those items not falling into any other heading.

Allocation of support cost

Support coats are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of governance costs which support the company in the provision of out of school care. The details of the support costs are set out in note 5.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Provisions and accruals

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

2 **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2024 - 11).

3. **INCOME FROM CHARITABLE ACTIVITIES**

	31/03/2025	31/03/2024
	£	£
Fee income	100,657	96,475
Sundry receipts	3,324	5,415
	103,981	101,890

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	31/03/2025	31/03/2024
	£	£
Rent and rates	1,171	1,165
Insurance	923	955
Light and heat	2,838	3,042
Wages and national insurance	76,120	65,974
Pensions	817	695
Telephone	503	523
Post and stationery	260	503
Travel expenses	3,969	4,890
Snack costs	895	1,980
Repairs and renewals	5,908	4,362
Activities	6,016	3,985
Cleaning and hygiene	1,550	908
Alarm maintenance	841	732
Sundry expenses	1,780	3,999
	103,591	93,713

5. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	31/03/2025	31/03/2024
	£	£
Accountancy	1,794	1,740
Legal & professional fees	2,832	1,890
Bank charges and interest	210	199
	4,836	3,829

6 NET INCOME/EXPENSDITURE FOR THE YEAR

	31/03/2025	31/03/2024
	£	£
Independent Examiner's fees	1,140	1,140
Accountancy services	654	600
	1,794	1,740

7. TRUSTEES' AND DIRECTORS' REMUNERATION AND BENEFITS

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

Trustees' expenses
There were no trustees' expenses paid for the year ended 31st March 2025, nor for the year ended 31st March 2024.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2025	31/03/2024
	£	£
Trade debtors	-	-
Other debtors	-	-
	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2025	31/03/2024
	£	£
Bank loans and overdraft	-	-
Other creditors	1,797	1,522
	1,797	1,522

10. **RESERVES**

	At 01/04/2024 £	Net movement in funds £	At 31/03/2025 £
Unrestricted funds	17,510	(4,446)	13,064
	17,510	(4,446)	13,064

Net movements in funds, included in above are as follows:

	Income Resources £	Resources Expended £	Movement in funds £
Unrestricted funds	103,981	108,427	(4,446)
	103,981	108,427	