Charity Registration No. SC023179 (Scotland)

SQUIDS AFTER SCHOOL CLUB

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
Abercorn School
Newton
West Lothian
EH52 6PZ

SQUIDS AFTER SCHOOL CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Elliot (Chairperson) F McLellan (Vice Chairperson) S Quinn (Treasurer)	(Appointed 25 August 2026) (Appointed 27 October 2025)
Charity registration	Scotland	SC023179
Independent examiner	Mr Grant Thomson CA Abercorn School Newton Broxburn West Lothian EH52 6PZ	

SQUIDS AFTER SCHOOL CLUB

CONTENTS

SQUIDS AFTER SCHOOL CLUB

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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

The charity's objectives, as set out in the Deed of Constitution, are to offer a high standard of out of school care to children attending schools within South Queensferry or living within the local community.

The main purpose of the charity is to enable parents within the local community to continue with, or seek employment, feeling safe in the knowledge that their children are being cared for in an environment where they are happy, stimulated and protected from harm. The charity is regulated by the Care Inspectorate and operates with the health, safety and wellbeing of all children as its paramount concern. Policies, procedures and guidelines are developed in line with current legislation and regulatory requirements. All staff receive appropriate training and are expected to adhere to Squids' policies and procedures to uphold the charity's ethos and standards.

The charity aims to provide a friendly, caring and supportive learning environment for children of a primary school age, ensuring that all aspects of Squids reflect the diverse nature of our society. All children are welcomed, included and treated with dignity and respect.

The charity provides out of school care using a range of planned activities and outings, which are responsive to the interests and views of the children and encourage child led participation. Children are encouraged to have their views heard and to participate in decisions about their experiences at Squids. Staff provide opportunities for children to influence the activities and experiences available to them, helping to promote independence, confidence and a sense of belonging.

Squids aim to provide an inclusive environment where all children and families feel welcomed, valued and respected. Staff work closely with children and their parents/carers to understand individual needs, interests and family circumstances, enabling appropriate support to be provided and helping to build positive relationships with the families who use its services.

The charity is committed to supporting the continued development of its staff through training, ongoing professional development and regular communication within the team. Staff are encouraged to reflect on their practice and work together to maintain high standards of care, ensuring that the needs, wellbeing and individual interests of the children remain central to the service.

During the year, the charity continued to review and develop its policies, procedures and practices to ensure they remained appropriate and reflected current legislation, guidance and the needs of the children and families using the service.

The trustees have paid due regard to guidance issued by the Charity Commission when deciding what activities the charity should undertake.

The Charity's long-term aim is to continue to develop and improve the quality of its service, ensuring positive outcomes for children and families and maintaining positive relationships with its service users and the Care Inspectorate.

Achievements and performance

Significant activities and achievements against objectives

Squids was originally founded in 2005 and began as a single after school club, providing childcare for parents/ carers whose children attended schools within South Queensferry. In response to the significant growth in the local population as a result of increased housing developments, Squids expanded its services in 2017 to better meet the changing needs of the community by introducing an after school club service specifically for children attending Echline Primary School. This expansion increased the charity's registered capacity for after school care from 50 to 80 children per day. In 2023, Squids further expanded its provision by opening its first Breakfast Club at Echline Primary School, offering 30 breakfast club places each weekday and enabling the charity to provide before school care to children attending that school.

Squids continues to experience strong demand for its services, with a substantial waiting list for places from Monday to Thursday. The charity has consistently received positive feedback from the children and families who use the service and remains committed to providing an affordable childcare option for working families within the local community. The charity also continues to provide childcare during school holiday periods through its Easter and Summer Holiday Clubs, which have operated successfully for a number of years.

Squids have consistently received extremely positive feedback from the parent's/carers and the children who use its services. Squids also continues to work with an ever-growing waiting list Monday to Thursday, exhibiting an increasing demand from parents/carers within the area. Squids continue to offer a service at a financially affordable rate to be able to support working families within the community. All income generated both from fees and charitable events is fed straight back into the service to provide resources and equipment for the children's activities and outings. Since first being founded, Squids has also expanded its services to provide childcare throughout the school holiday periods. Squids holiday clubs have operated successfully for several years now.

In September 2025, Squids received its first Care Inspectorate inspection in eight years. As this was the first inspection undertaken under a significantly revised inspection framework, the Care Inspectorate acknowledged that the length of time since the previous inspection had presented challenges for the service in becoming familiar with the expectations of the new framework. The inspection resulted in a reduction in the service's grades; however, the inspection provided valuable feedback and identified clear areas for development and improvement.

The main areas identified for improvement related to the services medication procedures and Careplan processes, the development and organisation of children's Personal Profiles, and the implementation of Personal Plans for all children. Improvements were also identified in relation to the premises and the physical environment. Following the inspection, Squids Management has worked to address the areas identified and to strengthen the systems and procedures in place across the service.

Significant work has been undertaken to improve the charity's medication procedures, including the introduction of clearer processes for the recording, storage and auditing of medication and the development of more detailed information to ensure that staff are fully aware of children's individual medical needs and the actions required in an emergency. Careplan procedures have also been reviewed and strengthened to ensure that relevant information about children's health, medical needs, allergies, additional support needs, dietary requirements and other individual circumstances is appropriately recorded, regularly reviewed and readily accessible to staff.

The charity has also developed and strengthened its approach to children's Personal Profiles and Personal Plans. Personal Profiles have been reviewed to ensure that important information about each child is securely stored and accessible to the staff who need it. Personal Plans have been introduced for all children to ensure that their individual strengths, interests, needs and views are recognised and that staff can identify appropriate ways to support each child's wellbeing, development and participation while attending Squids. These developments have provided a more consistent and child-centred approach to planning and recording across the service.

The charity has also continued to review its policies, procedures and working practices throughout the year to ensure that they remain appropriate and reflect current guidance, legislation and regulatory expectations. Staff have been supported through ongoing communication, training and professional development to help ensure that they understand and implement the charity's procedures effectively.

Improvements have also been made to the premises from which Squids operates. The Rosebery Hall Management Committee has undertaken some upgrades to the building during the year and has committed to continuing to make further improvements over the coming months. These improvements will help to enhance the environment in which children are cared for and support the charity's ongoing commitment to providing safe, suitable and welcoming premises.

The charity continues to place children at the centre of its service. Activities and outings are planned in response to children's interests and views, with opportunities for children to make choices and influence their experiences at Squids. Staff work closely with children and their parents and carers to understand individual circumstances and ensure that children are appropriately supported, included and encouraged to develop confidence, independence and positive relationships with others.

Squids also continue to benefit from strong relationships with the families who use the service and remains committed to listening to feedback and responding to the changing needs of the local community. The charity will continue to build on the improvements made following the Care Inspectorate inspection and to review and develop its services to ensure that children receive a high standard of care and have positive experiences and outcomes while attending Squids.

Financial review

The trustees are satisfied with the financial performance of the charity during the year. Total incoming resources have increased by 13%, and outgoing resources have increased by 7%, resulting in a surplus for the year of £5,735 and an increase in total charity funds carried forward of 44%. Funds brought forward at 1st January 2025 were £12,939, carried forward are £18,674.

Reserves policy

The unrestricted fund represents income earned but not yet utilised in supporting charitable activities. At 31st December 2025, the charity held £20,790 in cash and bank balances and the Trustees consider this to be appropriate to allow them to meet the objects of the charity.

Principal funding sources

Funding is through parents monthly invoicing, the club also operates charity fundraising a few times a year with different events being held which contributes to new toys etc. being bought for the children.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Financial Impact

Squids after school care service continues to operate at full capacity each day, with the exception of Friday's. Friday attendance has remained at a lower registered capacity since the Covid-19 pandemic, which has had a slight negative impact on Squids' monthly income. Attendance on Fridays will continue to be monitored, with the hope that registered numbers on this day will increase again in the future.

With another significant increase to National Minimum Wage taking place at the start of the new tax year in April 2025, alongside the ongoing cost of living crisis, the charity had no option but to implement higher than usual fee increases from August 2025. The agreed fee increases nevertheless allowed Squids' services to remain affordable for parents and continues to offer a much more cost-effective childcare option than other providers in the surrounding areas.

In last year's report, it was noted that the service may have be operating at a loss for approximately five months of the year. This was primarily due to significant staff wage increases in April, with no corresponding increase in fees until August. July was also included within this five-month period, as wage expenditure remained at the increased level while no regular monthly fees were being received and income generated through the Holiday Club was reduced. The financial position was therefore to be monitored and reviewed annually to ensure that fees remained sustainable and that the charity could continue to operate on a financially sound basis. This year, we are pleased to report that Squids Summer Holiday Club experienced a significant increase in attendance, resulting in higher than usual income being generated throughout the summer. Therefore, having a more positive impact on the charity's overall annual income for the year end 2025.

Between January and December 2025, Squids continued to operate Easter and Summer Holiday clubs, while remaining closed during the midterm breaks due to insufficient demand for these holiday periods. Squids Management will continue to monitor demand and attendance, alongside the costs associated with the Holiday Club provision, to ensure that this additional service remains financially sustainable.

Squids Breakfast Club continues to prosper, operating at full capacity on most days, with the exception of Fridays, in line with the After School Club service. The income generated from this service covers its operating costs and provides sufficient income to cover staff wages and resources.

Squids Management Committee continued to provide support to Squids Management throughout the year, contributing to decision making and administrative matters and helping to support the effective running of the charity.

The Management Committee of Rosebery Hall, who are responsible for overseeing the Council premises from which Squids operates, kindly kept the monthly rent at the same rate as the previous year. Rental charges for the use of the premises during school holiday periods were also kept to a minimum, which has helped to support the charity in managing its operating costs.

In-house fundraising did not take place during 2025 due to the ongoing cost-of-living pressures. No other external fundraising activities took place during the year. However, the charity gratefully received a grant of £350 from the Queensferry District Community Council Cala Community Chest.

Structure, governance and management

Squids has been a registered charity since 1994 and is administered in accordance with its written Constitution, dated 30th April 2000.

The trustees who served were:

P Simpson (Chairperson)	(Resigned 27 October 2025)
J Fraser (Secretary)	(Resigned 27 October 2025)
E Elliot (Secretary)	(Appointed 27 October 2025 and resigned 25 August 2026)
N Lavelle (Chairperson)	(Appointed 27 October 2025 and resigned 25 August 2026)
E Elliot (Chairperson)	(Appointed 25 August 2026)
F McLellan (Vice Chairperson)	(Appointed 27 October 2025)
S Quinn (Treasurer)	

SQUIDS AFTER SCHOOL CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Recruitment and appointment of trustees
The committee hold meetings every quarter and encourage recruitment of any interested parties on to the committee, we also hold an annual AGM around April time, if there is a vacancy at this time we ask the parents if they are interested in filling the vacancy. Every meeting held is minuted.

Organisational structure
The club activities are supervised on a day to day basis by the Manager, Ms Diane Gorman.

Induction and training of trustees
When a new trustee is appointed they are given a Squids pack that includes: opening hours, policies and also includes the Care Commission report, there are also previous minutes for all committee meetings included in the pack and overview of the service provided.

The trustees' report was approved by the Board of Trustees.

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S Quinn (Treasurer)
Trustee

Date: 16 September 2026

SQUIDS AFTER SCHOOL CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SQUIDS AFTER SCHOOL CLUB

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 7 to 16.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 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 view given by the financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
    - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

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.

G. Thomson

Mr Grant Thomson CA

Abercorn School
Newton
Broxburn
West Lothian
EH52 6PZ
Date: 23/9/2026

SQUIDS AFTER SCHOOL CLUB

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	257,799	227,781
Other trading activities	4	4	6
Investments	5	56	56
Total income		257,859	227,843
Expenditure on:			
Charitable activities	6	252,124	234,795
Total expenditure		252,124	234,795
Net income/(expenditure) and movement in funds		5,735	(6,952)
Reconciliation of funds:			
Fund balances at 1 January 2025		12,939	19,891
Fund balances at 31 December 2025		18,674	12,939

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

SQUIDS AFTER SCHOOL CLUB

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	11		2,274		3,794
Current assets					
Debtors	12	799		417	
Cash at bank and in hand		20,790		12,753	
		21,589		13,170	
Creditors: amounts falling due within one year	13	(5,189)		(4,025)	
Net current assets			16,400		9,145
Total assets less current liabilities			18,674		12,939
Net assets			18,674		12,939
The funds of the charity					
Unrestricted funds			18,674		12,939
			18,674		12,939

The financial statements were approved by the trustees on 16 September 2026

S Quinn (Treasurer)
Trustee

1 Accounting policies

Charity information
Squids After School Club is an unincorporated association.

1.1 Basis of preparation
The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use. Expenditure includes irrecoverable VAT.

1.6 Tangible fixed assets

Any equipment acquired is expensed in full in the year of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	4 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Sales		
Sales of services by beneficiaries	257,848	224,544
Other income	(49)	3,237
	257,799	227,781

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	4	6

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	56	56

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	216,502	197,620
Depreciation and impairment	2,081	2,909
Snacks and activity costs	7,661	8,490
	226,244	209,019
Share of support and governance costs (see note 7)		
Support	24,950	24,876
Governance	930	900
	252,124	234,795
Analysis by fund		
Unrestricted funds	252,124	234,795

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

7 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Other staff costs and training	3,453	-	3,453	3,933	-	3,933
Rent	10,000	-	10,000	9,700	-	9,700
Insurance	500	-	500	500	-	500
Subscriptions & disclosures	165	-	165	182	-	182
Equipment repairs and renewals	7,593	-	7,593	6,927	-	6,927
Telecommunications	1,786	-	1,786	1,935	-	1,935
Sundry office expenses	1,453	-	1,453	1,699	-	1,699
Independent Examiner's fees	-	930	930	-	900	900
	24,950	930	25,880	24,876	900	25,776
Analysed between						
Charitable activities	24,950	930	25,880	24,876	900	25,776

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	930	900
Depreciation of owned tangible fixed assets	2,081	2,909

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	17	16

10 Employees (Continued)

Employment costs

	2025	2024
	£	£
Wages and salaries	206,633	190,300
Social security costs	7,413	5,047
Other pension costs	2,456	2,273
	216,502	197,620

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Equipment
	£
Cost	
At 1 January 2025	15,594
Additions	561
At 31 December 2025	16,155
Depreciation and impairment	
At 1 January 2025	11,800
Depreciation charged in the year	2,081
At 31 December 2025	13,881
Carrying amount	
At 31 December 2025	2,274
At 31 December 2024	3,794

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	799	417

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	4,289	3,155
Accruals and deferred income	900	870
	5,189	4,025

14 Retirement benefit schemes

Defined contribution schemes	**2025** **£**	**2024** **£**
Charge to profit or loss in respect of defined contribution schemes	2,456	2,273

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	**Incoming resources**	**Resources expended**	**At 31 December 2025**
	£	**£**	**£**	**£**
General funds	12,939	257,859	(252,124)	18,674

Previous year:	**At 1 January 2024**	**Incoming resources**	**Resources expended**	**At 31 December 2024**
	£	**£**	**£**	**£**
General funds	19,891	227,843	(234,795)	12,939

16 Analysis of net assets between funds

	Unrestricted funds 2025 **£**
At 31 December 2025:	
Tangible assets	2,274
Current assets/(liabilities)	16,400
	18,674

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024
	£
At 31 December 2024:	
Tangible assets	3,794
Current assets/(liabilities)	9,145
	12,939

The funds of the charity are all unrestricted and the trustees are free to expend them as they see fit in furtherance of the charity's objectives.

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

SQUIDS AFTER SCHOOL CLUB

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report.

SQUIDS AFTER SCHOOL CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOMING RESOURCES		
Income from Charitable Activities		
Fees received	257,848	224,544
UF Charitable income 1 - other	49	3,237
	257,799	227,781
Other Incoming Resources		
Fundraising income	4	6
Other interest receivable	56	56
	60	62
TOTAL INCOMING RESOURCES	257,859	227,843
OUTGOING RESOURCES		
Charitable Expenditure		
Wages and salaries	206,633	190,300
Social security costs	7,413	5,047
Staff pension costs defined contribution	2,456	2,273
Depreciation	2,081	2,909
Snacks, toys and activity costs	7,661	8,490
Share of support costs	24,950	24,876
Share of governance costs	930	900
	252,124	234,795
TOTAL OUTGOING RESOURCES	252,124	234,795
NET MOVEMENT IN FUNDS	5,735	(6,952)