REGISTERED COMPANY NUMBER: SC164785
REGISTERED CHARITY NUMBER: SC026551

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

FOR

BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED

BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED
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FOR THE YEAR ENDED 31 MARCH 2026

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number
SC164785

Registered Charity Number
SC026551

Principal Address
Braidbar Primary School
Kyle Drive
Giffnock
G46 6ES

Trustees
Niall MacKay (Resigned 21 February 2026)
Ross Purdie
Stephen D Doherty
Nicola S Dunn
Donald R MacBride
Wendy Beattie
Lorna K Brammer
John G Cuthbertson (Resigned 20 February 2026)

Company Secretary
Philip Hutchinson (Resigned 19 February 2026)

Independent Examiner
Gillian Caughey, CA
Fearless Financials Limited
674 Pollokshaws Road
Glasgow
G41 2QE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Board of Directors are the charity's trustees. The board are chosen from the members of the company and their election is confirmed annually in general meeting.

Organisation Structure

The board elect a chairperson and meet eight times in a year. Certain responsibilities are delegated to a management committee.

OBJECTIVES AND ACTIVITIES

The objectives of the company are the provision of care facilities for the children of Braidbar Primary School. The company provides a breakfast club and after school facilities in a stimulating educational environment.

PUBLIC BENEFIT

The trustees confirm that they have had regard to the guidance issued by OSCR on the charity's public benefit requirement under section 7 of the Charities and Trustee Investment (Scotland) Act 2005, and consider that the charity's activities during the year have delivered public benefit consistent with its charitable purposes.

PERFORMANCE

The company provided its services to approximately 82 children during the year (2025: approximately 93; 2024: approximately 84).

FINANCIAL REVIEW

The company's income derives mainly from fees paid by members. Total income for the year rose to £88,229 (2025: £66,519), an increase of approximately 33%. Total expenditure for the year was £60,791 (2025: £72,037). As a result the charity generated a net surplus for the year of £27,438, compared with a net deficit of £5,518 in 2025.

RESERVES POLICY

It is the policy of the company to match annual revenues and expenditure in order that each year's members support their involvement in the provision of the company's services. Unrestricted reserves are accumulated in order to maintain the company during periods when the school is not in session and to provide for periodic acquisition of fixed assets. At 31 March 2026 unrestricted funds held for these purposes amounted to £55,369 (2025: £27,931). As at 31 March 2026 the company held no restricted funds.

BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the charity's financial statements for the year ended 31 March 2026. The trustees have adopted the provisions of 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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's Independent Examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information for the Independent Examination and to establish that the Independent Examiner is aware of that information.

Approved by order of the Board of Trustees on 9 September 2026 and signed on its behalf by:



Ross Purdie

Treasurer

BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED
REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES AND MEMBERS OF BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 7 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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 (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:

- 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gillian Caughey

Chartered Accountant

Fearless Financials Limited

674 Pollokshaws Road, Glasgow, G41 2QE

Date: 9 September 2026

BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME		
Fees	88,229	66,519
	88,229	66,519
EXPENDITURE		
Salaries	46,686	58,054
Rent and insurance	5,549	4,880
Groceries	5,636	4,700
Materials	18	1,458
Professional fees	1,021	385
Training	1,300	1,919
Sundry	581	641
	60,791	72,037
NET INCOME / (EXPENDITURE) FOR THE YEAR	**27,438**	**(5,518)**
TOTAL FUNDS BROUGHT FORWARD	27,931	33,449
TOTAL FUNDS CARRIED FORWARD	**55,369**	**27,931**

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED
BALANCE SHEET
AT 31 MARCH 2026

	Note	2026 £	2025 £
CURRENT ASSETS			
Debtors	7	4,726	-
Cash at bank and in hand		51,526	27,931
		56,252	27,931
CREDITORS: amounts falling due within one year			
PAYE/NI	8	883	-
NET CURRENT ASSETS / TOTAL ASSETS		**55,369**	**27,931**
CAPITAL AND RESERVES			
Unrestricted funds / retained surplus		55,369	27,931
		55,369	**27,931**

Reference is to the Notes on the following pages.

The Company is limited by guarantee and a charity registered with OSCR (Scottish Charity No. SC026551). The format of the accounts is intended to recognise the nature of the operations of the Company.

For the year ended 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 9 September 2026 and were signed on its behalf by

Ross Purdie

Treasurer

BRAIDBAR AFTER SCHOOL CARE SERVICE LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) '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 Charities Accounts (Scotland) Regulations 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006, using the historic cost convention.

The financial statements are presented in Sterling (£), rounded to the nearest £1.

Going concern

The trustees have considered the charity's income, reserves and its ongoing arrangement to provide childcare at Braidbar Primary School, and have no reason to believe the charity will not continue to operate for at least twelve months from the date these accounts are approved. Accordingly the accounts are prepared on a going concern basis.

Information and key sources of estimation uncertainty

In applying the charity's accounting policies the trustees are not required to make any significant estimates or assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

Judgements

The trustees consider that no significant judgements have been made in applying the charity's accounting policies.

Income

Income is recognised when the charity has entitlement to it, receipt is probable, and the amount can be measured reliably. Fee income is recognised in the accounting period to which the childcare provision relates.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment, it is probable a payment will be required, and the amount can be measured reliably.

Stock

The company writes off the value of all stocks purchased at the time of purchase due to the nature of its operations.

Fixed assets

Because of the limited life of assets acquired the company has no fixed assets.

Taxation

The company is a registered Scottish charity (SC026551). All of its income is fees for the after school and breakfast club care it provides for children of Braidbar Primary School — wholly primary-purpose trading — and is accordingly exempt from Corporation Tax under Part 11 of the Corporation Tax Act 2010. No provision for Corporation Tax has been made in these accounts.

Cash flow statement

As a small charitable company the charity is exempt from preparing a cash flow statement under FRS 102, and none is presented.

2. TRUSTEES' REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee/Director received any remuneration or reimbursement of expenditure during the year. The trustees are not aware of any related party transactions requiring disclosure.

3. STAFF NUMBERS AND COSTS

The average number of employees during the year was 4.

	2026	2025
	£	£
Wages and salaries	45,372	
Social security costs	-	
Pension costs	1,314	
	46,686	**58,054**

4. GOVERNANCE COSTS

Governance costs comprise the costs of complying with constitutional and statutory requirements.
Of the £1,021 Professional fees shown in the Statement of Financial Activities, £517 relates to the independent examiner's fee and is a governance cost; the remaining £504 relates to other accountancy services provided by Fearless Financials Limited during the year including payroll.

5. MOVEMENT IN FUNDS

	1 April 2025	Income	Expenditure	31 March 2026
	£	£	£	£
Bank balance and debtors	27,931	88,229	60,791	55,369

The above figure of £55,369 (2025: £27,931) represents the entire funds of the charity. The fund is unrestricted. £4,726 of the closing balance is held as debtors rather than cash at bank (see note 7), and a PAYE/NI creditor of £883 falls due within one year (see note 8).

6. PURPOSE OF RESTRICTED FUNDS

The company have no restricted funds.

6A. PURPOSE OF ENDOWMENT FUND

The company have no endowment funds.

7. DEBTORS

	2026	2025
	£	£
Trade debtors	4,426	-
Other debtors and prepayments	300	-
	4,726	**-**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
PAYE/NI	883	-

9. POST BALANCE SHEET EVENTS

The trustees are not aware of any events between the balance sheet date and the date these accounts are approved that require adjustment to, or disclosure in, these accounts. The charity's Annual General Meeting is scheduled for 14 September 2026.