

Heathfield Out Of School Club (HOOSC)
Unaudited Financial Statements
31 January 2026

Heathfield Out Of School Club (HOOSC)

Financial Statements

Year ended 31 January 2026

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6

Heathfield Out Of School Club (HOOSC)

Trustees' Annual Report

Year ended 31 January 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2026.

Reference and administrative details

Registered charity name	Heathfield Out Of School Club (HOOSC)
Charity registration number	SCO42375
Principal office	Heathfield Primary School Heathfield Road Ayr KA8 9DR

The trustees

J Brown (Chair)	
C Owens (Secretary)	(Resigned 15 May 2025)
L Hunter (Parent member)	
L Murphy (Vice Chair)	
J McGrath (Parent member)	
F McArthur (Secretary)	

Independent examiner	James Bell CA
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Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Trustees are recruited from the parents of children who attend the out of school club and are appointed at the Annual General Meeting.

Objectives and activities

To provide out of school care for the children of Heathfield Primary School during term time.

Achievements and performance

Heathfield Out of School Club continues to provide safe, friendly, stimulating, and affordable out-of-school care for pupils at Heathfield Primary School. High-quality childcare is available during term time, operating from 7:30am in the morning until 6:00pm in the evening, both before and after school. The club remains committed to maintaining high standards, supported by ongoing staff training to ensure best practice is consistently delivered.

Heathfield Out Of School Club (HOOSC)

Trustees' Annual Report *(continued)*

Year ended 31 January 2026

Financial review

Reserves policy

The Trustees policy is to hold reserves equivalent to three months expenditure. At the year end there were sufficient Unrestricted Funds to meet this policy.

The trustees' annual report was approved on 16 April 2026 and signed on behalf of the board of trustees by:

Julie Brown

signed on 16/04/2026, 13:50:15 BST

J Brown (Chair)
Trustee

Heathfield Out Of School Club (HOOSC)

Independent Examiner's Report to the Trustees of Heathfield Out Of School Club (HOOSC)

Year ended 31 January 2026

I report to the trustees on my examination of the financial statements of Heathfield Out Of School Club (HOOSC) ('the charity') for the year ended 31 January 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

James Bell

signed on 16/04/2026, 13:53:30 BST

James Bell CA
Independent Examiner

James Bell & Co
Chartered Accountants
20 Wellington Square
Ayr
KA7 1EZ

16 April 2026

Heathfield Out Of School Club (HOOSC)

Statement of Financial Activities

Year ended 31 January 2026

		2026		2025
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Charitable activities	4	84,521	84,521	78,807
Other income	5	189	189	–
Total income		<u>84,710</u>	<u>84,710</u>	<u>78,807</u>
Expenditure				
Expenditure on charitable activities	6,7	<u>83,387</u>	<u>83,387</u>	<u>83,248</u>
Total expenditure		<u>83,387</u>	<u>83,387</u>	<u>83,248</u>
Net income/(expenditure) and net movement in funds		<u>1,323</u>	<u>1,323</u>	<u>(4,441)</u>
Reconciliation of funds				
Total funds brought forward		23,301	23,301	27,742
Total funds carried forward		<u>24,624</u>	<u>24,624</u>	<u>23,301</u>

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

The notes on pages 6 to 10 form part of these financial statements.

Heathfield Out Of School Club (HOOSC)

Statement of Financial Position

31 January 2026

	Note	2026 £	2025 £
Current assets			
Cash at bank and in hand		30,626	28,295
Creditors: amounts falling due within one year	12	<u>6,002</u>	<u>4,994</u>
Net current assets		<u>24,624</u>	<u>23,301</u>
Total assets less current liabilities		<u>24,624</u>	<u>23,301</u>
Net assets		<u>24,624</u>	<u>23,301</u>
Funds of the charity			
Unrestricted funds		<u>24,624</u>	<u>23,301</u>
Total charity funds	14	<u>24,624</u>	<u>23,301</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 April 2026, and are signed on behalf of the board by:

Julie Brown

signed on 16/04/2026, 13:50:15 BST

J Brown (Chair)
Trustee

The notes on pages 6 to 10 form part of these financial statements.

Heathfield Out Of School Club (HOOSC)

Notes to the Financial Statements

Year ended 31 January 2026

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Heathfield Primary School, Heathfield Road, Ayr, KA8 9DR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

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.

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Heathfield Out Of School Club (HOOSC)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

3. Accounting policies *(continued)*

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.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Heathfield Out Of School Club (HOOSC)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

4. Charitable activities

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Fees	83,652	83,652	78,165	78,165
Registration fees	869	869	642	642
	<u>84,521</u>	<u>84,521</u>	<u>78,807</u>	<u>78,807</u>

5. Other income

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Sundry income	189	189	—	—
	<u>189</u>	<u>189</u>	<u>—</u>	<u>—</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Charitable activities	77,490	77,490	76,568	76,568
Support costs	5,897	5,897	6,680	6,680
	<u>83,387</u>	<u>83,387</u>	<u>83,248</u>	<u>83,248</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2026 £	Total fund 2025 £
Charitable activities	77,490	5,897	83,387	83,248
	<u>77,490</u>	<u>5,897</u>	<u>83,387</u>	<u>83,248</u>

8. Analysis of support costs

	Charitable activities £	Total 2026 £	Total 2025 £
Premises	34	34	63
Communications and IT	349	349	329
General office	188	188	205
Finance costs	180	180	182
Governance costs	3,940	3,940	4,366
Insurance	560	560	854
Licences and training	495	495	350
Household and cleaning	151	151	331
	<u>5,897</u>	<u>5,897</u>	<u>6,680</u>

Heathfield Out Of School Club (HOOSC)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

9. Independent examination fees

	2026	2025
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,770	1,770
Other assurance services	<u>2,070</u>	<u>2,016</u>
	<u>3,840</u>	<u>3,786</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026	2025
	£	£
Wages and salaries	<u>70,510</u>	<u>70,413</u>

The average head count of employees during the year was 5 (2025: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
After school	4	4
Administration	<u>1</u>	<u>1</u>
	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

11. Trustee remuneration and expenses

There was no trustees' remuneration for the year ended 31st January 2026, nor for the year ended 31st January 2025.

Trustees receive a discount on fees ranging from 10% to 20%.

There were no trustees' expenses paid for the year ended 31st January 2026 nor for the year ended 31st January 2025.

12. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	<u>6,002</u>	<u>4,994</u>

13. Deferred income

	2026	2025
	£	£
Amount deferred in year	<u>2,756</u>	<u>2,323</u>

Heathfield Out Of School Club (HOOSC)

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

14. Analysis of charitable funds

Unrestricted funds

	At 1 February 20 25	Income £	Expenditure £	At 31 January 2 026
General funds	£ <u>23,301</u>	£ <u>84,710</u>	£ <u>(83,387)</u>	£ <u>24,624</u>

	At 1 February 20 24	Income £	Expenditure £	At 31 January 20 25
General funds	£ <u>27,742</u>	£ <u>78,807</u>	£ <u>(83,248)</u>	£ <u>23,301</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2026 £
Current assets	30,626	30,626
Creditors less than 1 year	<u>(6,002)</u>	<u>(6,002)</u>
Net assets	<u>24,624</u>	<u>24,624</u>

	Unrestricted Funds £	Total Funds 2025 £
Current assets	28,295	28,295
Creditors less than 1 year	<u>(4,994)</u>	<u>(4,994)</u>
Net assets	<u>23,301</u>	<u>23,301</u>

16. Related parties

There were no related party transactions in the year ended 31st January 2026, nor in the year ended 31st January 2025.