REGISTERED COMPANY NUMBER: SC202232 (Scotland)
REGISTERED CHARITY NUMBER: 021423

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Greenhills Out of School Care

Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

Greenhills Out of School Care

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Report of the Trustees
for the Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education through the provision and supervision of play orientated activities and outings for children attending various primary schools in East Kilbride during out of school hours and school holidays.

To promote and/or provide training in the skills associated with the care and supervision of children.

Significant activities

The principal activity of the charitable company during the year under review was that of the provision of term time and holiday childcare services to school age children. Children from the following schools attended out of school care in 2025:

St Vincent's Primary
Greenhills Primary
Crosshouse Primary

Play activities and quality

The charity had their inspection via the Care Inspectorate in January 2025 which they received level 3 grading (3= adequate) in all areas and received recommendations. In October 2025, we received a follow up inspection in which they received a level 4 grading (4 = good) in all areas inspected and meet all required recommendations.

ACHIEVEMENTS AND PERFORMANCE

Targets achieved in year

Out of school care achieved some targets set out in the 2025 Business Plan as indicated below:

- To recruit new committee members as our current committee's children will be leaving us in 2025
- To continue to focus on our financial recovery which will include looking at accessing funding and grants from new sources and continue to increase fundraising efforts
- Raise profile of GOSC to encourage more families to join

Training / Qualifications

We have continued to offer in-house training and meetings for staff incorporating their skills and experiences.

Two staff members are to gain a qualification, in line with SSSC registration and we had hope they will have completed this in 2027. All other staff hold a relevant childcare qualification and are registered with the Scottish Social Services Council (SSSC).

Staffing

Some changes to staffing during 2025 are one member of staff returned from maternity leave, one left to sought full-time employment and all vacancies were successfully filled and one is on long term sick leave.

Internal and external factors

No major repairs were required to their building this year.

FINANCIAL REVIEW

Principal funding sources

There has been no funding received from South Lanarkshire Council for several years now due to the funding being limited due to high demand.

Reserves policy

The charitable company pledges any reserves to the continued development of all activities and projects current and future. The charitable company also has a minimum reserves policy in place.

FUTURE PLANS

During 2026 the charitable company's targets are as follows:

- To expand and develop outdoors areas
- Update use of outdoor resources and local areas
- Provide staff with training opportunities
- Continue to support children and families (including personal plans)
- Improve finance
- Improve family involvement
- Update families regularly on the children's day, learning and development
- Improve sessions numbers on Monday and Friday
- Updated computer room
- Update resources including car area, home corner, Lego area relaxing areas
- Review snack menu
- Encouraging staff to be more engaged during experiences

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 9 December 1999. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

New trustees are appointed by existing trustees and are chosen based on their skills and an interest in the work of the charity. New trustees are provided with a detailed briefing on the activities of the charity and are encouraged to visit the premises to experience the charity's work first hand.

Organisational structure

Day to day management of the charity is delegated by the management committee to the project manager, Dawn Robertson.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC202232 (Scotland)

Registered Charity number

021423

Registered office

5 Crosshouse Road
East Kilbride
South Lanarkshire
G75 9DG

Trustees

David Pickles (resigned 16.6.25)
K Kelly (resigned 16.6.25)
E Tod (resigned 16.6.25)
B Glegg (resigned 16.6.25)
A Clark (appointed 16.6.25)
G Halligan (appointed 16.6.25)
J Philip (appointed 16.6.25)
Z Williams (appointed 16.6.25) (resigned 31.7.26)
K Craig (appointed 16.6.25)
M McRitchie (appointed 11.3.26)

Company Secretary

K Craig

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Robert Pollock BA CA
Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

Bankers
Bank of Scotland
41 Princes Mall
East Kilbride
G74 1LS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29/09/2026 and signed on its behalf by:

Gillian Halligan
29/09/2026
G Halligan - Trustee

Independent Examiner's Report to the Trustees of
Greenhills Out of School Care

I report on the accounts for the year ended 31 December 2025 set out on pages five to eleven.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 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(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 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.

Robert Pollock
29/09/2026
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Robert Pollock BA CA
The Institute of Chartered Accountants of Scotland

Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

Date: 29/09/2026

Greenhills Out of School Care

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Out of school care		**160,014**	**-**	**160,014**	146,724
EXPENDITURE ON					
Raising funds		**14,701**	**-**	**14,701**	547
Charitable activities					
Out of school care		**138,328**	**-**	**138,328**	159,851
Other		**-**	**-**	**-**	5
Total		**153,029**	**-**	**153,029**	160,403
NET INCOME/(EXPENDITURE)		**6,985**	**-**	**6,985**	(13,679)
RECONCILIATION OF FUNDS					
Total funds brought forward		**48,933**	**-**	**48,933**	62,612
TOTAL FUNDS CARRIED FORWARD		**55,918**	**-**	**55,918**	48,933

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
CURRENT ASSETS					
Debtors	6	**3,088**	**-**	**3,088**	643
Cash at bank and in hand		**56,813**	**-**	**56,813**	52,288
		59,901	**-**	**59,901**	52,931
CREDITORS					
Amounts falling due within one year	7	**(3,983)**	**-**	**(3,983)**	(3,998)
NET CURRENT ASSETS		**55,918**	**-**	**55,918**	48,933
TOTAL ASSETS LESS CURRENT LIABILITIES		**55,918**	**-**	**55,918**	48,933
NET ASSETS		**55,918**	**-**	**55,918**	48,933
FUNDS	8				
Unrestricted funds				**55,918**	48,933
TOTAL FUNDS				**55,918**	48,933

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29/09/2026 ..... and were signed on its behalf by:

Gillian Halligan
29/09/2026
G Halligan - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties affecting the Charity's ability to continue operating as a going concern.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance and support costs
Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs have been allocated between governance costs and other support.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. Staff costs are allocated by the time spent.

Tangible fixed assets
At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Individual assets costing £1,000 or less are not capitalised but are charged to the Statement of Financial Activities in the period in which they were purchased.

Depreciation is provided at the following rates in order to write off the cost of each asset over its estimated useful life:-

Leasehold property - over the term of the ground lease (21 years)

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Full and part time staff	**7**	7
Trustees	**5**	3
	12	10

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Out of school care	146,724	-	146,724
EXPENDITURE ON			
Raising funds	547	-	547
Charitable activities			
Out of school care	159,851	-	159,851
Other	5	-	5
Total	160,403	-	160,403
NET INCOME/(EXPENDITURE)	(13,679)	-	(13,679)
RECONCILIATION OF FUNDS			
Total funds brought forward	62,612	-	62,612

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	48,933	-	48,933

5. TANGIBLE FIXED ASSETS

	Long leasehold £
COST	
At 1 January 2025 and 31 December 2025	**132,478**
DEPRECIATION	
At 1 January 2025 and 31 December 2025	**132,478**
NET BOOK VALUE	
At 31 December 2025	**-**
At 31 December 2024	-

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Tax	**3,088**	643

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	**3,983**	3,998

8. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General charitable funds	**48,933**	**6,985**	**55,918**
TOTAL FUNDS	**48,933**	**6,985**	**55,918**

continued...

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General charitable funds	**160,014**	**(153,029)**	**6,985**
TOTAL FUNDS	**160,014**	**(153,029)**	**6,985**

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	62,612	(13,679)	48,933
TOTAL FUNDS	62,612	(13,679)	48,933

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	146,724	(160,403)	(13,679)
TOTAL FUNDS	146,724	(160,403)	(13,679)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds	62,612	(6,694)	55,918
TOTAL FUNDS	62,612	(6,694)	55,918

continued...

8. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	306,738	(313,432)	(6,694)
TOTAL FUNDS	306,738	(313,432)	(6,694)

Voluntary organisation grant
This fund is provided by South Lanarkshire Council for the purpose of reforming and delivering services for children, young people, parents and families.

Transitional Support Fund (SLC)
This fund is provided by South Lanarkshire Council for the purpose of supporting with the additional costs incurred to implement and adhere to current COVID-19 restrictions and protocols.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees and registration	**159,335**	146,011
Grants and donations	**679**	713
	160,014	146,724
Total incoming resources	**160,014**	146,724
EXPENDITURE		
Charitable activities		
Wages	**60,712**	55,943
Social security	**-**	964
Pensions	**1,374**	954
Insurance	**3,163**	2,990
Heat and light	**6,096**	7,734
Post, stationery & advertising	**5,977**	3,959
Sundries	**185**	215
Games, crafts & resources	**1,324**	980
Repairs and renewals	**7,500**	8,041
Household and cleaning	**5,118**	4,727
Food	**2,188**	1,921
Gifts and bonuses	**668**	124
Subscriptions	**385**	165
Outings	**1,476**	927
	96,166	89,644
Other		
Bank interest	**-**	5
Support costs		
Management		
Wages	**47,465**	59,370
Social security	**1,177**	1,904
Pensions	**1,365**	1,781
	50,007	63,055
Governance costs		
Wages	**319**	1,403
Social security	**32**	48
Pensions	**10**	42
Accountancy fees	**4,223**	4,081
Professional fees	**2,272**	2,125
	6,856	7,699

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
Total resources expended	**153,029**	160,403
Net income/(expenditure)	**6,985**	(13,679)