Report of the Trustees and Financial Statements

For the Year Ended 31 March 2026

for

Mossneuk Out of School Service

Scottish Charity Number: SC034456

Registered Company Number: SC248459 (Scotland)

Mossneuk Out of School Service

Contents of the Financial Statement

For the Year Ended 31 March 2026

Reference and Administrative Details

Mossneuk Out of School Service

Directors/Trustees	Claire Wallace Ellen Gruner Catherine Lee
Company Secretary	Catherine Lee
Voluntary Parent Committee	Claire Wallace (Chairperson) Catherine Lee (Treasurer) Adele Campbell (Secretary)
Registered Company number	SC248459
Scottish Charity number	SC034456
Registered Office	13 Westport Hairmyres East Kilbride G75 8QR
Address of Service	Mossneuk Parish Church Eden Drive Mossneuk East Kilbride G75 8XX
Independent Examiner	Heather Clarkson
Bankers	Bank of Scotland 41 Princes Mall East Kilbride G74 1LA

Mossneuk Out of School Service
Report of the Trustees

For the Year Ended 31 March 2026

The Trustees who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 31 March 2026.

Structure, Governance and Management

Governing Document

Mossneuk Out of School Service (MOSS) was established as a company limited by guarantee in April 2003, through its Memorandum and Articles of Association. MOSS is a care service registered by the Scottish Commission for the Regulation of Care. The service is a Scottish Charity (SC034456) and incorporated company (SC248459)

Recruitment and Appointment of Trustees

The service is supported by its Trustees who all provide their services on a voluntary basis. A parent committee of volunteers is in place, which is elected at the Annual General Meeting. All parents are welcome and encouraged to join the committee. New committee members are given induction training and ongoing support by existing committee members and the service manager.

Organisational Structure

The daily activities of the service are managed by the service manager, who is employed by the service, together with a number of child practitioners. The committee review the activities and take decisions on how the service operates.

MOSS follows the national Care Standards of the Care Inspectorate. The staff undertake a PVG scheme check and are registered with the Scottish Social Services Council.

Risk Assessment

An assessment of risk is carried out in determining the activities that are offered to children as part of the service. The financial risk to the service is the loss of income through a reduction in the number of children attending the service. MOSS is able to offer their services to a maximum of 40 children, and actively engages with Mossneuk Primary School, as well as with parents and children to maintain the number of children using the service.

Objectives and Activities

MOSS's principle activity is the provision of out of school care to primary school pupils in the Mossneuk community. During term time MOSS provides an after school services to pupils attending Mossneuk Primary School. During the school holidays and in-service days, the service provides a holiday club to all primary school children, including those who do not attend Mossneuk Primary School, or live in the local area.

MOSS exists to provide play and educational opportunities that are both fun and challenging for children of primary school age, whilst their parents are working. This is done whilst promoting dignity, privacy, choice, safety, diversity and respect of all individuals.

MOSS follows the Playwork Principles. Curriculum for Excellence and Getting It Right For Every Child (GIRFEC). All of the playworkers, including the manager, are either qualifies or working towards a qualification (SVQ, HNC, NC and BA in Childhood Studies). These along with other relevant training courses allows the playworkers to pinpoint the essential resources required to implement new, fun and educational activities for the children.

Mossneuk Out of School Service
Report of the Trustees
For the Year Ended 31 March 2024

MOSS incorporates the principles of GIRFEC into its working practices which includes

- Being Active
- Respecting each other
- Being responsible
- Including everyone
- Being safe
- Being healthy, both physically and eating healthily
- Working to achieve goals
- Being nurtured

Achievement and Performance

Last year at MOSS we had a Spring break with two themes, week one was our Circus theme. The children enjoyed having their faces painted, learning some circus tricks like plate spinning and juggling. They also had fun playing parachute games in the big hall. The second week's theme was the Mad Hatters Tea Party from Alice in Wonderland. This involved arts and crafts - making bunny ears and funny hats. We also had an egg hunt, fun and games in the big hall and baking which all ended with the Mad Hatter Tea party at the end of the week. In May the service held a Family Summer Fair to help raise much needed funds for the summer and thanks to the generosity of the parents and the local community we raised over £700. At the end of June, we held our usual "End of Term Show" for the primary 7 leavers. The children performed a variety of dances and singing acts, showing off their talents. We had a great turn out and raised over £434 for the service which was amazing.

During the summer we made the decision to open Tuesday – Thursday, as the Mondays and Fridays were too quiet. In doing so we ended up saving some money on rent and staff wages. The summer consisted of trips to Rollerstop, Almond Valley, Kelburn Country Park, Dumfies House, The Lodge Forrest in Aberfoyle and Heads of Ayr, these trips allowed us to save with a few of them having no entry fees. Along with this we had a variety of themes, such as Minecraft, Bake off, Wicked & Wizard of Oz, along with outings to local parks and museums. The summer is always enjoyable but this is where the service takes a hit, all due to the cost of coaches, entry fees, rent and wages, so each year we try to adapt this.

The new term seen 7 new children joined the service, and settled in really well. The next few months involved plenty of arts and crafts activities, baking, games outside and indoors, the children also completed their personal development forms for their 6 months reviews and all new children completed these also. Then the Halloween activities and parties, with all the staff dressed up as Toy Story Characters. The build up to Christmas involved making cards, baking, wreath making, and Christmas scenes, along with practices for the "Carol Concert". The parents and their extended family once again supported us in donating raffle prizes and home baking for our "Carol Concert" and the children as always were amazing and we raised £693. As we came into the New Year we were preparing as always for our Care Inspection, I ensured that we had a feedback folder to keep all the children's, parents/carers and staff questionnaires, along with all staff meetings, Newsletters, fee increase letters, letters to the Church and our Development plans.

We then had our inspection after the mid term February break and our Care inspector was very pleased with all the improvements made and the service scored 4 (Good) all round.

Financial Review

The Statement of Financial Activities, Balance Sheet and accompanying notes and statement summarise the cost and sources of funding in carrying out MOSS's activities During the financial year MOSS's main source of funding was the fee income from parents using the service, whilst expenditure comprised staff wages, rent and spend on snacks, trips, games and equipment for the children.

In the year ended March 2026 expenditure exceeded income by £8,066. This deficit has been deducted from the unrestricted fund balances brought forward from previous years, resulting in and unrestricted fund balance of £9,116 to be carried forward to deliver the service in future years. All MOSS funds are unrestricted which means that all funds held are available for utilisation on providing the childcare service to primary school children.

Reserves Policy

It is the policy of the service to try to build up unrestricted funds to equate to approximately three months unrestricted expenditure to provide sufficient resources to meet ongoing costs.

Future Plans

MOSS continues to provide the best quality, fun, exciting childcare service through a large variety of activities, themes and topics to educate, encourage, develop and make enjoyable for the children. We continually encourage the children's choice within the service and are guided by them. We also work extremely well in partnership with the Church to create a vision together to provide a comfortable, wellbeing area for all the community. Staff will continue to thrive in providing all aspects of play for the children. An increase in fees will continue to happen due to financial strain in previous years.

Political and Charitable Donations

During the year MOSS made no political or charitable donations.

Small Company Special Provisions

These accounts have been prepared in accordance with the provision applicable to companies subject to the small companies' regime.

Mossneuk Out of School Service
Statement of Trustees Responsibilities
For the Year Ended 31 March 2026

The trustees (who are also directors of Mossneuk Out of School Service for the purposes of company law) are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that 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). Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose within reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 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.

Statement of Disclosure to Independent Examiner
So far as the trustees are aware, there is no relevant information of which the charitable company' independent examiner is unaware. Additionally, the trustees have taken all necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant information and to establish that the company's independent examiner is aware of that information.

Approved by the committee on 17th June 2026

Claire Wallace

Claire Wallace (Chairperson)

Mossneuk Out of School Service
Independent Examiner's Report to the Trustees
For the Year Ended 31 March 2026

I report on the accounts of the charitable company for the year ended 31 March 2026, as set out in pages 9 to 14.

Respective Responsibilities of Trustees and Examiner.

The charitable company's trustees are responsible for the preparation of the financial statements in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charitable company 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 explanation 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 give 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 Accounting 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
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

In my opinion, the charitable company is entitled to deliver abbreviated accounts in accordance with section 444(1) or (3) of the Companies Act 2006.

Heather

Name: Heather Clarkson

16th June 2026

MOSSNEUK OUT OF SCHOOL SERVICE
Statement of Financial Activities
Year Ended 31 March 2026

	Note	Unrestricted Funds 2026	Unrestricted Funds 2025
Incoming Resources			
Income resources from generated funds			
Grants	1	0	0
Other Trading activities	2	1845	900
Income resources from charitable activities		107128	121637
Other incoming Resources			
Total Incoming Resources		108973	122537
Resources Expended			
Charitable Activities	3	117039	132594
Total Resources Expended		117039	132594
Net incoming/outgoing resources before transfers		-8066	-10057
Transfers between funds		0	0
Net incoming/outgoing resources before other recognised gains and losses		-8066	-10057
Gain/Loss on revaluation of investments		0	0
Net movements in funds		-8066	-10057
Total funds brought forward		17182	27239
Total funds carried forward		9116	17182

MOSSNEUK OUT OF SCHOOL SERVICE
BALANCE SHEET
At 31 March 2026

		Note	2026	2025
Fixed Assets				
	Tangible Fixed Assets	7	162	216
	Investments		0	0
			162	216
Current Assets				
	Debtors	8	1836	8312
	Bank and Cash		16767	16248
			18603	24560
Creditors				
	Falling due within one year	9	9649	7594
			9649	7594
Net Current Assets				
Net Assets			9116	17182
Unrestricted Funds		10	9116	17182
	Total Funds		9116	17182

The accounts were approved by the Trustees on 17th June 2026
For and on behalf of the Trustees

For the financial year in question the company was entitled to exemption 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 section476 of the Companies Act 2006
The directors acknowledge their responsibility of complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
These accounts have been prepared in accordance with the provisions applcable to companies subject to the small companies' regime.

Claire Wallace

Claire Wallace (Chairperson and Director)

MOSSNEUK OUT OF SCHOOL SERVICE
Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.
The charity has adopted the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FR102) (effective 1 April 2015)

Basis of preparation
The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention in accourance with the Charities and Trustee Investment (Scotland) Act 2005, and the Companies Act 2006.

Statement of Financial Activities
The Statement of Financial Activities includes all transactions which would be found in the service's income and expendiiture account. As a result no separate expendiyure and income account has been produced.
All figures shown relate to unrestricted funds.

Incoming resources
The value of fee income represents the income due for services provided in the year to 31 March 2024.
All amounts due but not paid at 31 March 2025 have been accrued as debtors in the financial statements.

Resources expended
Expenditure is recognised on an accrual basis as the liabillity is incurred.

Employee benefits : Defined Contribution Pension Scheme
MOSS participates in a defined contribution pension scheme for its employees. MOSS contributes 3% of salary costs into the pension scheme.

Going Concern
The financial statements have been prepared on a going concern basis.

Fixed Assets and Depreciation
Assets with an estimated useful life of over one year and with a cost of more than £200 are capitalised and shown as fixed assets. Depreciation has been provided in order to write off the assets over their estimated useful lifetime

Furniture, Fittings and Equipment	25% reducing balance

Creditors
All amounts due for service received but not paid for at 31 March 2026 have been accrued as creditors in the financial statements.

Funds
The funds of the service are unrestricted and as such can be used in accordance with the charitable objectives at the discretion of the trustees in the furtherance of the objectives of Mossneuk Out of School Service.

MOSSNEUK OUT OF SCHOOL SERVICE
Notes forming part of the financial statements
for the year ended 31 March 2026

	2026	2025
1 Donations and Legacies		
Grants	0	0
	0	0
2 Other Trading Activites		
Fund raising events	1845	900
	1845	900
3 Resources expended on charitable activities		
Employee costs	92205	100421
Rent	13087	14497
Depreciation of fixed assets	54	72
Consumable items trips, snacks etc	8010	12930
Other expenses	3683	4674
Independent examiners fee	0	0
	117039	132594
4 Employee costs		
Wages and salaries	90686	96606
Social Security costs	0	2062
Pension costs	1519	1753
Other staff costs	0	0
	92205	100421

The number of employees during the year was as follows

	2026	2025
Manager	1	1
Playworkers	5	5
	6	6
Average FTE employees	4.5	4.5

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

The key management personnel comprises the trustees and service manager who is responsible for the daily running of the service. The trustees receive no renumeration, therefore the highest earning employee during the financial year was the service manager, who earned £36,944 during the year ended 31 March 2026 (2025 £38,168) MOSS contributed £969 into a defined benefit pension scheme for the manager.

MOSSNEUK OUT OF SCHOOL SERVICE
Notes forming part of the financial statements
for the year ended 31 March 2026

MOSS contributed a total of £1,519 (3%) to 31 March 2026 into a defined contribution pension scheme on behalf of all employees who opted to participate in the pension scheme following auto-enrolment.

There are no unused holiday entitlements required to be accounted for as the holiday year runs 1 April to 31 March in line with the period covered by the financial statements.

5 Trustee renumeration and benefits

There were no trustees' renumeration or other benefits for the year ended 31 March 2026 or 31 March 2025
There were no Trustees expenses for the year ended 31 March 2026 or 31 March 2025

6 Related Party Transactions

The charitable company secretary owns Practical Bookkeeping and Accountancy Ltd which was paid £1,140 during the year to meet the costs of administering the bookkeeping, payroll and preparation of year end accounts for MOSS

7 Tangible Fixed Assets

	Fixtures Fittings and Equipment
Cost or Valuation	£
At beginning of year	3040
Additions	0
Disposals	0
At end of the year	3040
Depreciation and Impairment	
At beginning of the year	2824
Disposals	0
Depreciation and Impairment	54
At end of the year	2878
Net book value at beginning of the year	216
Net book value at end of the year	162

		2026	2025
8 Debtors			
	Trade debtors	1836	8312
	Prepayments and accrued income	0	0
	Total	**1836**	**8312**
9 Creditors amounts falling due within one year			
	Trade creditors	0	599
	Accruals and deferred income	8581	6526
	PAYE/NI/Pensions	1068	469
	Total	**9649**	**7594**

MOSSNEUK OUT OF SCHOOL SERVICE
Notes forming part of the financial statements
for the year ended 31 March 2026

10 Fund Movements - Unrestricted Funds

	Balance at 01-Apr-25	Net Movement in funds	Balance at 31-Mar-26
	£	£	£
General Fund	17182	-8066	9116
	17182	-8066	9116

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

	Incoming resources	Resources expended	Movement in Funds
	£	£	£
General Fund	108973	117039	-8066
	108973	117039	-8066