

SHAWLANDS OUT OF SCHOOL CARE LIMITED
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

SHAWLANDS OUT OF SCHOOL CARE LIMITED
(A Company Limited by Guarantee)

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SHAWLANDS OUT OF SCHOOL CARE LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees, also directors for purposes of the Companies Act 2006, present their annual report together with the financial statements of the Charity for the year 1 September 2024 to 31 August 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

We aim to offer before, after school care and holiday care to children of school age up to 12 years. We aim to offer play and education opportunities that are both fun and challenging. We will promote the dignity, privacy, choice, safety, potential and diversity of all users and staff of the service.

b. Strategies for achieving objectives

We will achieve these aims in the following way:

The service will promote policies and procedures that promote its aims in practice and will make these known to all staff, parents, children and young people.

The service will meet all relevant legislation applying to it.

The service will employ competent and confident staff who have been appropriately vetted.

The service will provide a balanced range of play opportunities, taking account of the ages, development needs, interests and hours and pattern of attendance of each child and young person.

The service will contribute to its local community and will develop links with services and organisations that will assist it in meeting its aims.

The service will operate a self-evaluation scheme as a means of ensuring continuous improvement and will involve all staff and users in this process.

The service's management will supervise the activities of its staff through a formal supervision and development programme.

The service will encourage parents, children and young people to contribute to the life and work of the club and will promote positive behaviour at all times.

The service will be open and transparent in all of its activities.

The service will take account of local, national and Scottish out of School Care Network guidance in its activities.

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

This year through consultation with the children at SOOSC we have invested in new forms of outdoor play equipment that has enabled more children to participate in Forestry play which has benefited the children's mental and physical wellbeing. We have also brought in Sports and Opera workshops and for 2026 Spanish lessons for the children. We have been able to offer all families within the Shawlands community that requested a place at SOOSC due to the variation extension. SOOSC have invested in Staff training giving the staff the opportunity to enrich their childcare experience with academic learning, which has professionalised our childcare setting. SOOSC has also engaged more with parents introducing 4 open days a year which have been extremely successful. SOOSC waiting lists have went from a two year wait to a 3 year wait, therefore we may need an action plan to increase from 100 a day to 120 a day this is now in discussion.

Financial review

a. Performance and position

The Charitable Company overall incoming resources were £230,492 (2024: £199,771) an increase of 15% on the previous year. The charitable company's Net Assets at year end were £57,869 (2024: £53,980) an increase of 7%. The Charitable company overall surplus for the year was £3,889 (2024: £3,868).

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that while maintaining a prudent level of unrestricted funds the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Principal risks and uncertainties

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Structure, governance and management

a. Constitution

Shawlands Out of School Care Limited is registered as a charitable company limited by guarantee and was set up by a Trust Deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust Deed.

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Charitable Company is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and administrative details of the Charity, its trustees and advisers

Trustees	Graeme Bisland, Trustee Alan Brown, Trustee Joan Huntingford, Trustee Carlos Mendez, Trustee Emily Rodwell, Trustee Laura McGavock, Trustee
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Company registered number	SC172353
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Charity registered number	SC025840
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Registered office	Shawlands Primary School 1284 Pollokshaws Road Glasgow G41 3QP
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Accountants	Armstrong Watson LLP Chartered Accountants 89 Seaward Street Glasgow G41 1HJ
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SHAWLANDS OUT OF SCHOOL CARE LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . 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 Charity and of its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Alan Brown (May 24, 2026 12:23:55 GMT+1)

Alan Brown
Trustee

Date:

SHAWLANDS OUT OF SCHOOL CARE LIMITED
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

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

I report on the accounts of the charitable company for the year ended 31 August 2025 which are set out on pages 6 to 17.

Respective Responsibilities of Trustees and Examiner

The trustees, who are also directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The 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 financial statements 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 was carried out in accordance with regulation 11 of the Accounts Regulations. 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 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 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 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 
[Karen Rae \(May 24, 2026 13:10:49 GMT+1\)](#)

Dated: 24/05/2026

Karen Rae FCCA

Armstrong Watson LLP
Chartered Accountants
Glasgow

SHAWLANDS OUT OF SCHOOL CARE LIMITED
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Charitable activities	3	230,492	230,492	199,771
Total income		230,492	230,492	199,771
Expenditure on:				
Charitable activities		226,603	226,603	195,903
Total expenditure		226,603	226,603	195,903
Net movement in funds		3,889	3,889	3,868
Reconciliation of funds:				
Total funds brought forward		53,980	53,980	50,112
Net movement in funds		3,889	3,889	3,868
Total funds carried forward		57,869	57,869	53,980

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 17 form part of these financial statements.

SHAWLANDS OUT OF SCHOOL CARE LIMITED

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REGISTERED NUMBER: SC172353

BALANCE SHEET AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	3,005	2,541
		<u>3,005</u>	<u>2,541</u>
Current assets			
Debtors	9	237	77
Cash at bank and in hand		72,020	67,107
		<u>72,257</u>	<u>67,184</u>
Current liabilities			
Creditors: amounts falling due within one year	10	(17,393)	(15,745)
		<u>54,864</u>	<u>51,439</u>
Net current assets			
		<u>57,869</u>	<u>53,980</u>
Total assets less current liabilities			
		<u>57,869</u>	<u>53,980</u>
Total net assets		<u>57,869</u>	<u>53,980</u>
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	57,869	53,980
		<u>57,869</u>	<u>53,980</u>
Total funds		<u>57,869</u>	<u>53,980</u>

The Charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Alan Brown (Nov 24, 2025 12:33:55 GMT+1)

Alan Brown

Trustee

Date: 24/05/2026

The notes on pages 8 to 17 form part of these financial statements.

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

Shawlands Out of School Care Limited is a private company limited by guarantee incorporated in Scotland. The charitable company trades from its registered office address at Shawlands Primary School, 1284 Pollokshaws Road, Glasgow, G41 3QP.

The financial statements are posted in Pounds Sterling, rounded to the nearest pound, as this is the currency of the primary economic environment in which the charitable company operates.

2. Accounting policies

2.1 Basis of preparation of 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Shawlands Out of School Care Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the Financial Statements, the Trustees have an expectation that the charitable company will have adequate resources to continue operating for at least twelve months from the date of issue of these Financial Statements.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.5 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	10%
Computer equipment	-	25%

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Out of School Care	230,492	230,492
	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted funds 2024 £	Total funds 2024 £
Out of School Care	199,771	199,771
	<hr/> <hr/>	<hr/> <hr/>

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Out of School Care	219,416	7,187	226,603

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Out of School Care	189,244	6,659	195,903

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Staff costs	189,159	189,159
Rent	3,244	3,244
Insurance	943	943
Telephone	1,829	1,829
Postage & Stationery	1,193	1,193
Snacks & Play Materials	6,060	6,060
Training	3,300	3,300
Travel & Costs	125	125
Licence	411	411
Uniform Costs	426	426
Computer Expenses	80	80
Entertainment	2,090	2,090
Equipment	560	560
Professional Fees	4,811	4,811
Holiday	5,186	5,186
Other	(1)	(1)
Total 2025	219,416	219,416

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2024 £	Total funds 2024 £
Staff costs	164,350	164,350
Rent	2,331	2,331
Insurance	926	926
Tepehone	1,467	1,467
Postage & Stationery	1,349	1,349
Snacks & Play Materials	5,038	5,038
Training	642	642
Travel & Costs	55	55
Licence	375	375
Uniform Costs	1,242	1,242
Computer Expenses	487	487
Entertainment	972	972
Equipment	2,270	2,270
Professional Fees	3,384	3,384
Holiday	3,302	3,302
PPE	1,054	1,054
	<hr/> 189,244 <hr/>	<hr/> 189,244 <hr/>

Analysis of support costs

	Activities 2025 £	Total funds 2025 £
Depreciation	1,035	1,035
Sundries	223	223
Accountancy	3,256	3,256
Gifts	2,673	2,673
Total 2025	<hr/> 7,187 <hr/>	<hr/> 7,187 <hr/>

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	As restated Activities 2024 £	Total funds 2024 £
Depreciation	660	660
Sundries	256	256
Accountancy	3,156	3,156
Gifts	2,587	2,587
	<hr/>	<hr/>
Total 2024	6,659	6,659
	<hr/> <hr/>	<hr/> <hr/>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,890 (2024 - £1,800).

6. Staff costs

	2025 £	2024 £
Wages and salaries	184,353	160,435
Social security costs	2,450	1,826
Contribution to defined contribution pension schemes	2,356	2,089
	<hr/>	<hr/>
	189,159	164,350
	<hr/> <hr/>	<hr/> <hr/>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Employees	15	14
	<hr/> <hr/>	<hr/> <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

The Charity considers one member of staff to be key management personnel and their aggregate remuneration was £45,245 (2024 - £43,172).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
Cost or valuation			
At 1 September 2024	6,602	756	7,358
Additions	-	1,499	1,499
Disposals	-	(756)	(756)
	<hr/>	<hr/>	<hr/>
At 31 August 2025	6,602	1,499	8,101
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 September 2024	4,061	756	4,817
Charge for the year	660	375	1,035
On disposals	-	(756)	(756)
	<hr/>	<hr/>	<hr/>
At 31 August 2025	4,721	375	5,096
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 August 2025	1,881	1,124	3,005
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2024	2,541	-	2,541
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	237	77
	<hr/>	<hr/>
	237	77
	<hr/> <hr/>	<hr/> <hr/>

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	936	837
Other creditors	473	543
Accruals and deferred income	15,984	14,365
	17,393	15,745

Deferred income relates to monies received for services yet to be provided. SOOSC will recognise this income once the service for which the funds were received has been provided.

11. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
General Funds - all funds	53,980	230,492	(226,603)	57,869

Statement of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds	50,112	199,771	(195,903)	53,980

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

12. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General funds	53,980	230,492	(226,603)	57,869

Summary of funds - prior year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	50,112	199,771	(195,903)	53,980

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	3,005	3,005
Current assets	72,257	72,257
Creditors due within one year	(17,393)	(17,393)
Total	57,869	57,869

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,541	2,541
Current assets	67,184	67,184
Creditors due within one year	(15,745)	(15,745)
Total	53,980	53,980

SHAWLANDS OUT OF SCHOOL CARE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,426 (2024 - £2,089). There were contributions of £473 (2024 - £543) payable to the fund at the balance sheet date.

15. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2025.