

**Charity number: SC027825**

**Prestwick After School Care Service**  
**Trustees' report and financial statements**  
**for the year ended 30 June 2025**

## **Prestwick After School Care Service**

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## **Prestwick After School Care Service**

### **Legal and administrative information**

<b>Charity number</b>	SC027825
<b>Business address</b>	c/o Prestwick Community Centre Caerlaverlock Road Prestwick Ayrshire KA9 1HP
<b>Trustees</b>	Fiona Bradbury Ian Martin Caroline Lindsay
<b>Accountants</b>	KFMCO Limited Chartered Certified Accountants 52 Main Street Ayr KA8 8EF
<b>Bankers</b>	The Royal Bank of Scotland plc 30 Sandgate Ayr South Ayrshire KA7 1BY

## **Prestwick After School Care Service**

### **Report of the trustees for the year ended 30 June 2025**

The trustees present their report and the financial statements for the year ended 30 June 2025. The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Status*

Prestwick After School Care Service is a community group non-profit making organisation set up to support the advancement of the education and social welfare of the children in Prestwick and its environs by the development of day care and recreation facilities for children.

It is registered as a charity effective from 1st January 1992 and is numbered SC027825 on the Office of the Scottish Charity Regulator.

#### **Objectives and activities**

The advancement of the education and social welfare of the children in Prestwick and its environs by the development of day care and recreation facilities for children especially those children from lone parent families and families where both parents are in full time employment, further higher education or training during out of school hours.

#### **Achievements and performance**

The service over the past year has been able to benefit from being much more stable in terms of consistency of revenue from month to month.

The usage of the service continues to increase with some days regularly operating close to capacity with an overall return to normality following the covid years.

The service has also benefited from a structured management team implementing improvements within the service which has led to an increase of trust we believe from service users / parents / guardians. This has been backed up with the formal reports from the care inspectorate and the management team have proactively implemented suggestions from the care inspectorate.

The service has been able to make itself a more attractive employer with the review of pay structure with thanks to the improved financial outlook without jeopardizing the cashflow reserves of the service.

#### **Financial review**

The revenues increased over the past year to £121,331 from £104,242 in the prior year which resulted in net incoming resources for the year of £14,485 (2024 - £25,660).

At the end of the financial year, net reserves showed a surplus of £54,655. The adequacy of the reserves continues to improve and is reviewed by the committee and trustees to ensure that it is maintained.

## **Prestwick After School Care Service**

### **Report of the trustees for the year ended 30 June 2025**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements are in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and comply with the Charity 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.

The trustees recommend that KFMCO Limited remain in office until further notice.

On behalf of the board

*Fiona Bradbury*

Fiona Bradbury

**Trustee**

20 May 2026

## **Prestwick After School Care Service**

### **Independent examiner's report to the trustees on the unaudited financial statements of Prestwick After School Care Service.**

I report on the financial statements of Prestwick After School Care Service for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet and the related notes.

#### **Respective responsibilities of trustees and independent 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). They 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 independent examiner's statement**

My examination was carried out in accordance with Regulation 11 of the Charity 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:

- (i) 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 Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Regulationshave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Scott McPherson*

**Scott McPherson FCCA  
KFMCO Limited  
Chartered Certified Accountants  
52 Main Street  
AYR  
KA8 8EF**

**Date: 20 May 2026**

## Prestwick After School Care Service

### Statement of financial activities

For the year ended 30 June 2025

	Notes	Unrestricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>				
Incoming resources from generating funds:				
Voluntary income	2	120,690	120,690	103,827
Investment income	3	641	641	415
<b>Total incoming resources</b>		<u>121,331</u>	<u>121,331</u>	<u>104,242</u>
<b>Resources expended</b>				
Wages & salaries	4	91,336	91,336	62,997
Hall lets & insurances		6,971	6,971	7,550
Bus hire & trips		707	707	305
Payroll processing costs		1,029	1,029	1,044
Accountancy fees		600	600	582
Computer costs		1,704	1,704	1,305
Telephone		230	230	510
Print, postage & stationery		187	187	155
Equipment hire		105	105	245
Staff training		395	395	1,350
General expenses		3,165	3,165	1,593
Staff uniforms		417	417	946
<b>Total resources expended</b>		<u>106,846</u>	<u>106,846</u>	<u>78,582</u>
<b>Net incoming resources before transfers</b>		14,485	14,485	25,660
Total funds brought forward		40,170	40,170	14,510
<b>Total funds carried forward</b>		<u>54,655</u>	<u>54,655</u>	<u>40,170</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 9 form an integral part of these financial statements.

## Prestwick After School Care Service

### Balance sheet as at 30 June 2025

	Notes	£	2025 £	£	2024 £
<b>Current assets</b>					
Debtors	5	5,300		979	
Bank and cash		51,045		40,023	
		<u>56,345</u>		<u>41,002</u>	
<b>Creditors: amounts falling due within one year</b>					
	6	<u>(1,690)</u>		<u>(832)</u>	
<b>Net current assets</b>			<u>54,655</u>		<u>40,170</u>
<b>Net assets</b>			<u>54,655</u>		<u>40,170</u>
<b>Funds</b>					
Unrestricted income funds	7		<u>54,655</u>		<u>40,170</u>
<b>Total funds</b>			<u>54,655</u>		<u>40,170</u>

The financial statements were approved by the trustees on 20 May 2026 and signed on its behalf by

*Fiona Bradbury*

**Fiona Bradbury**  
Trustee

*Ian Martin*

**Ian Martin**  
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

## Prestwick After School Care Service

### Notes to the financial statements for the year ended 30 June 2025

#### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

##### 1.1. Basis of accounting

The financial statements have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

##### 1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of fees from parents towards the after school care of their respective children. Furthermore during the year, the charity was also in receipt of funding from the Coronavirus Job Retention Scheme and this is identified as Government grants received.

Income from investments is included in the year in which it is receivable.

##### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

##### 1.5. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Voluntary income

	<b>Unrestricted funds</b>	<b>2025 Total</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Early Bird Care Service	21,891	21,891	15,192
After School Care Service	93,005	93,005	82,447
Registration fees	3,225	3,225	3,405
Donations & fundraising	1,336	1,336	1,502
Mini bus services	1,233	1,233	1,281
	<u>120,690</u>	<u>120,690</u>	<u>103,827</u>

## Prestwick After School Care Service

### Notes to the financial statements for the year ended 30 June 2025

#### 3. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	641	641	415
	<u>641</u>	<u>641</u>	<u>415</u>

#### 4. Employees

Employment costs	2025 £	2024 £
Wages and salaries	91,185	62,898
Pension costs	151	99
	<u>91,336</u>	<u>62,997</u>

#### Number of employees

No trustees received any remuneration during the year. The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2025 Number	2024 Number
Manager	1	1
Care assistants	9	7
	<u>10</u>	<u>8</u>

#### 5. Debtors

	2025 £	2024 £
Trade debtors	<u>5,300</u>	<u>979</u>

#### 6. Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,090	250
Accruals and deferred income	<u>600</u>	<u>582</u>

## Prestwick After School Care Service

### Notes to the financial statements for the year ended 30 June 2025

#### 7. Analysis of net assets between funds

	<b>Unrestricted funds £</b>	<b>Total funds £</b>
Fund balances at 30 June 2025 as represented by:		
Current assets	56,345	56,345
Current liabilities	(1,690)	(1,690)
	<u>54,655</u>	<u>54,655</u>

#### 8. Unrestricted funds

	<b>At 1 July 2024 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>At 30 June 2025 £</b>
General Fund	<u>40,170</u>	<u>121,331</u>	<u>(106,846)</u>	<u>54,655</u>