

Charity number: SC036248

FORTHILL OUT OF SCHOOL CLUB
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

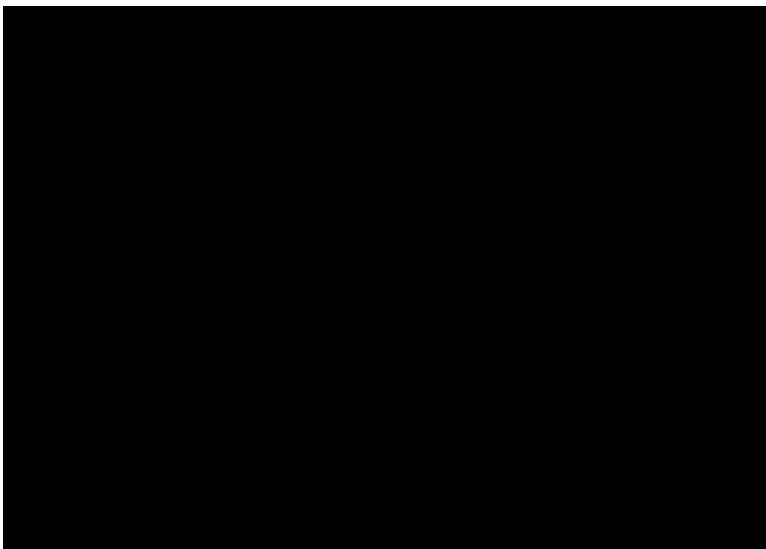
FORTHILL OUT OF SCHOOL CLUB

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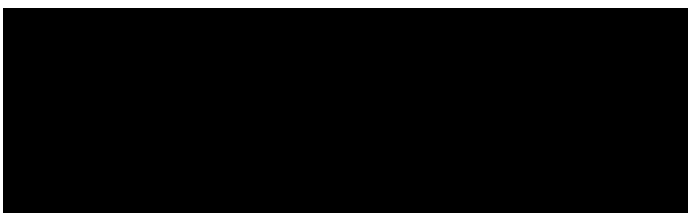
FORTHILL OUT OF SCHOOL CLUB

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 5 APRIL 2025**



**Charity registered
number**

SC036248



Bankers

The Royal Bank of Scotland
288 Brook Street
Broughty Ferry
Dundee
DD5 2AP

FORTHILL OUT OF SCHOOL CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

The Trustees present their annual report together with the financial statements of the Forthill Out of School Club for the 6 April 2024 to 5 April 2025.

Objectives and activities

a. Policies and objectives

The principle objective of the charity is to provide a safe environment and care for children after school and in addition:

- to provide care and education to children in need of care during out of school hours and school holidays; and
- to promote the provision of facilities for the recreation and leisure time occupation of such children in the interests of social welfare with the object for improving their condition of life.

Achievements and performance

a. Review of Activities

The club has operated another successful year and has continued to improve the quality of the service provided.

The number of children attending Out of School Club before and/or after school have remained at good levels although not at those reached pre-pandemic. Our nursery however has continued to be popular and the capacity was again increased to 34 children and is operating at this number everyday and with a healthy waiting list for the next year.

The club has continued to access a number of areas inside and outside the school to meet the children's needs. In addition to the dedicated areas we have the use of the ICT Suite and the gym hall which allows the children who use the club after school to have a wider range of experiences. Over the year we have continued to develop our experiences for children who attend both OOSC and nursery.

In the past 12 months three of our staff have moved on to undertake new opportunities. We also recruited 3 play workers, a trainee early years practitioner and a senior early years practitioner to undertake roles within the OOSC and nursery.

Our staff team have continued to access a range of CPL opportunities throughout the year including core training which is updated annually and other opportunities which have arisen. A focus in the year has been the development of self-evaluation and quality assurance following the publication of the updated quality framework published by the Care Inspectorate.

Future Plans

The charity's main aims for the forthcoming year are:-

- I. Create a quality assurance program and self-evaluation tool which ensures systematic auditing of all aspects of the setting and increases engagement with children and their families.
- II. To review work practices to ensure they are supportive to staff and develop a program of activities throughout the year to promote staff wellbeing.
- III. To ensure that children who attend OOSC have a wider range of play opportunities and are supported to extend these and develop new ideas.

FORTHILL OUT OF SCHOOL CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

b. Reserves policy

Reserves represent the unrestricted funds arising from operating results. It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity at a level which equates to approximately three months unrestricted expenditure.

At the year end, the organisation's total funds were £199,481, all of which were unrestricted. The club are therefore operating within the reserves policy.

Structure, governance and management

a. Constitution

The organisation, which is a registered charity in Scotland, is governed by its Constitution. The organisation is a Scottish Charitable Incorporated Organisation (SCIO). The Constitution has been updated to allow virtual meetings.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected at the annual general meeting. Trustees serve for two years with re-election required thereafter.

c. Organisational structure and decision-making policies

The trustees have the power on behalf of the Club to raise, spend and hold funds in a bank, or otherwise, which properly furthers the aims of the Club.

The trustees are responsible for approving policies and the direction of the charity. The implementation of the policies' direction is then carried out by the manager.

d. Related party relationships

The organisation provides a provision of services to the trustees, however this service is provided on the same terms as that to the other service users.

e. Financial risk management

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

FORTHILL OUT OF SCHOOL CLUB

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025**

Statement of Trustees' responsibilities

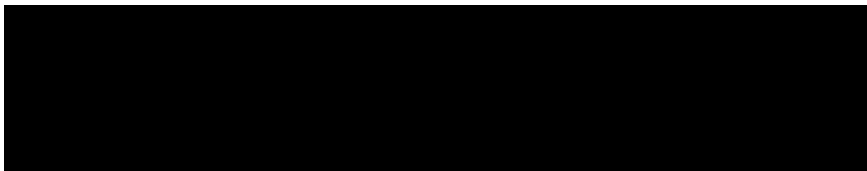
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed. 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 on 22nd December 2025 and signed on their behalf by:

A large black rectangular redaction box covering the names and signatures of the Chair of Trustees and the Treasurer.

(Chair of Trustees)

(Treasurer)

FORTHILL OUT OF SCHOOL CLUB

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2025**

Independent examiner's report to the Trustees of Forthill Out of School Club

I report on the accounts of the charity for the year ended 5 April 2025 which are set out on pages 6 to 14.

Respective responsibilities of Trustees and examiner

The charity's trustees 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

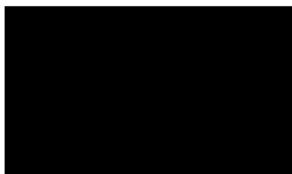
My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or 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.



Dated: 19th
December 2025
ICAS

FORTHILL OUT OF SCHOOL CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

		Unrestricted funds 2025	Total funds 2025	<i>Total Funds 2024</i>
		£	£	£
Income from:				
Donations and legacies	3	7,791	7,791	8,924
Charitable activities:				
Fee income		487,495	487,495	478,824
Fundraising		1,652	1,652	617
Bank interest		2,387	2,387	1,925
Total income		499,325	499,325	<i>490,290</i>
Expenditure on:				
Raising funds		-	-	112
Charitable activities		461,404	461,404	544,427
Total expenditure		461,404	461,404	<i>544,539</i>
		--		
Net movement in funds		37,921	37,921	<i>(54,249)</i>
Reconciliation of funds:				
Total funds brought forward		161,560	199,481	215,809
Net movement in funds		37,921	37,921	<i>(54,249)</i>
Total funds carried forward		199,481	199,481	<i>161,560</i>

The Statement of financial activities includes all gains and losses recognised in the year.

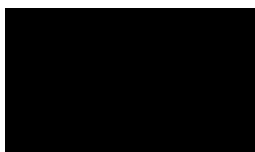
The notes on pages 8 to 14 form part of these financial statements.

FORTHILL OUT OF SCHOOL CLUB

**BALANCE SHEET
AS AT 5 APRIL 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	2,005	3,178
Current assets			
Debtors	9	16,822	28,545
Cash at bank and in hand		192,814	137,578
		<u>209,636</u>	<u>166,123</u>
Creditors: amounts falling due within one year	10	(12,160)	(7,741)
Net current assets		<u>197,476</u>	<u>158,382</u>
Total assets less current liabilities		<u>199,481</u>	<u>161,560</u>
Total net assets		<u>199,481</u>	<u>161,560</u>
Charity funds			
Unrestricted funds		199,481	161,560
Total funds		<u>199,481</u>	<u>161,560</u>

The financial statements were approved and authorised for issue by the Trustees on 19th December 2025 and signed on their behalf by :



Treasurer

The notes on pages 8 to 14 form part of these financial statements.

FORTHILL OUT OF SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. General information

Forthill Out of School Club is a registered charity in Scotland, with charity number SC036248. The accounts are prepared in pounds sterling, which is the functional currency of the charity.

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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Forthill Out of School Club 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

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

2.3 Income

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

FORTHILL OUT OF SCHOOL CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

2. Accounting policies (continued)

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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, .

Depreciation is provided on the following bases:

Fixtures and fittings	- 10% straight line
Computer equipment	- 20% straight line

2.7 Financial instruments

The Charity 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.

2.8 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.

2.9 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 Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

FORTHILL OUT OF SCHOOL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

3. Income from donations and legacies

	Unrestricted funds 2025	Total funds 2024
	£	£
Donations	3,087	3,087
Government grants	4,704	4,704
	<u>7,791</u>	<u>7,791</u>

	<i>Unrestricted funds 2025</i>	<i>Total funds 2024</i>
	£	£
Donations	4,500	4,500
Government grants	4,424	4,424
	<u>8,924</u>	<u>8,924</u>

4. Analysis of expenditure by activities

	Activities undertaken directly 2025	Support costs 2025	Total funds 2024
	£	£	£
Service Provision	448,275	13,129	461,404
	<u>448,275</u>	<u>13,129</u>	<u>461,404</u>

	<i>Activities undertaken directly 2025</i>	<i>Support costs 2025</i>	<i>Total funds 2024</i>
	£	£	£
Service Provision	530,530	13,897	544,427
	<u>530,530</u>	<u>13,897</u>	<u>544,427</u>

FORTHILL OUT OF SCHOOL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025	<i>Total funds 2024</i>
	£	£
Staff costs	411,290	457,789
Staff expenditure	2,492	2,995
Snacks, etc	13,965	16,822
Toys and equipment	3,724	3,535
Trips	2,524	1,996
Registration fees	2,411	2,450
Rent and property expenses	11,869	44,943
	448,275	530,530

Analysis of support costs

	Total funds 2025	<i>Total funds 2024</i>
	£	£
Printing, postage, stationery and advertising	4,788	4,796
Telephone & fax	2,124	2,008
Insurance	1,482	1,249
Bank charges	1,231	953
Payroll	1,496	1,496
Bad debts	835	2,222
Depreciation	1,173	1,173
	13,129	13,897

FORTHILL OUT OF SCHOOL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

5. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	383,967	426,586
Social security costs	20,564	22,971
Contribution to defined contribution pension schemes	6,789	8,232
	411,290	457,789

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

	2025	<i>2024</i>
	No.	No.
Employees	24	22

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

6. Trustees' remuneration and expenses

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

During the year ended 5 April 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

FORTHILL OUT OF SCHOOL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

7. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 6 April 2024	5,652	3,038	8,690
Additions	-	-	-
At 6 April 2025	<u>5,652</u>	<u>3,038</u>	<u>8,690</u>
Depreciation			
At 6 April 2024	3,688	1,824	5,512
Charge for the year	565	608	1,173
At 5 April 2025	<u>4,253</u>	<u>2,432</u>	<u>6,685</u>
Net book value			
At 5 April 2025	1,399	606	2,005
At 5 April 2024	<u>1,964</u>	<u>1,214</u>	<u>3,178</u>

8. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	2,800	2,501
Prepayments and accrued income	14,022	26,044
	<u>16,822</u>	<u>28,545</u>

FORTHILL OUT OF SCHOOL CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025**

9. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,732	2,050
Other taxation and social security	5,978	3,836
Other creditors	2,150	1,856
Accruals and deferred income	2,300	-
	12,160	7,742

10. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and totalled £6,789 (2024 - £8,232).

£1,703 (2024 - £1,710) was payable to the fund at the balance sheet date and is included in creditors.

11. Operating lease commitments

At 5 April 2025 the Charity had commitments to make future minimum lease payments under non- cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	4	6,430
Later than 1 year and not later than 5 years	7	4
Later than 5 years	-	7
	11	6,441