Ola After School Care

Scotland · Charity number SC025244

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1996-08-14
Register	View on the OSCR register

Contact

Address
Armstrong Watson LLP
Caledonia House
89 Seaward Streeet
Glasgow
G41 1HJ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The charity provides low cost, good quality childcare for the children of Our Lady of Annunciation Primary School. The service operates from 3pm to 6pm each weekday. The children are offered a wide range of creative, leisure and sporting activities to suit their ages and abilities. The service is also provided during part of the Easter and summer holidays in addition to school days.

Beneficiaries: 'Children or young people'

Objectives: To promote the care and education of children of primary school age in the Glasgow area who are in need of care during out of school hours and school holidays and to provide, or assist in the provision of facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving their conditions of life.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£67,692	£65,058	-	7
2024-09-30	£53,781	£64,401	-	7
2023-09-30	£52,055	£57,134	-	6
2022-09-30	£47,101	£52,719	-	5
2021-09-30	£47,427	£49,502	-	6
2020-09-30	£59,941	£62,326	-	7

Ola After School Care

Scotland - Charity number SC025244

Accounts

Registered number: SC210868
Charity number: SC025244

OLA OUT OF SCHOOL CARE

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

OLA OUT OF SCHOOL CARE
(A company limited by guarantee)

CONTENTS

OLA OUT OF SCHOOL CARE

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	Ms H J McKinlay Ms E Grant
Company registered number	SC210868
Charity registered number	SC025244
Registered office	80 Friarton Road Merrylee Glasgow G43 2PR
Independent Examiner	Ewen Dyer BA CA Armstrong Watson LLP Chartered Accountants Caledonia House 89 Seaward Street Glasgow G41 1HJ
Bankers	Bank of Scotland 228 Kilmarnock Road Glasgow G43 1TS

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 October 2024 to 30 September 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

Objectives and aims

The service began operating on 10 March 1997 initially with 5 to 7 children per day. We are registered to take a maximum of 46 children daily and are now running to almost full capacity.

The service operates from 3pm to 6pm each weekday. The children are offered a wide range of creative, leisure and sporting activities to suit their age and abilities.

The service is provided during part of Easter and Summer holidays in addition to school days. Service provision is provided by our Service Manager and assisted by one senior assistant and 5 other play workers. The Service Manager is responsible for the day to day running of the service and administration and management of staff. She is also the first port of contact for parents of the children. Overall responsibility for the services remains with the trustees and the Service Manager liaises with them on any matters of concern.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The provision of services we were able to provide increased during the year 30 September 2025, with fee income increasing from £53,781 last year to £67,368.

Staffing

Our Service Manager, Nicola Carnochan has been in post throughout the year and she will continue to ensure that the service continues to run smoothly.

The children continue to prosper in a secure, stable environment. Staff undertake training often, which we encourage and fund. Courses include, First Aid, GIRFEC child protection, and food safety among others. All staff have gained formal qualifications over the last five years which were funded by the organisation and from funding secured by our Service Manager through the South East Childcare Forum and Glasgow City Council.

FINANCIAL REVIEW

Reserves policy and going concern

In the event that the service was to cease, the maximum liability which would be payable would be statutory staff costs and other accrued expenses. Therefore, the trustees have agreed to set the unrestricted reserves policy at £20,000. At 30 September 2025, unrestricted reserves stood at £10,872 (2024: £8,238) and are therefore, below the preferred level.

The Board of Trustees have reviewed the likely outcome for the next 12 months taking account of historic trends and performance since the balance sheet date. The Board is comfortable with the level of reserves held at the year end and consider the charity to be a going concern as it is in a position to meet its financial liabilities as they fall due and will be able to do so for a period of at least 12 months from the date the accounts are signed.

Results

The charity showed a surplus for the year of £2,634 (2024: deficit of £10,620). The trustees consider the performance of the charity to be satisfactory. Our cash balances remain at a satisfactory level.

Taxation
The company is recognised by HM Revenue & Customs as an approved charity and is not liable to income and corporation tax.

Future Plans
We continue to provide the same high quality service as in previous years. Staff are enrolled in further qualifications and learning days to improve their skills and help develop the service. We will also ensure in-house training is offered in line with current guidelines. We will continue to secure new sources of funding to help enhance the service we provide for the children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Description of the services
OLA Out of School Care was founded as an association in September 1996 and then traded as an incorporated company limited by guarantee from 1 July 2022. The association was created for the purpose of providing low cost, good quality child care for the children in Our Lady of Annunciation Primary School. Charitable status was granted on 11 September 1996. The Scottish Charity number is SC025244.

Recruitment and appointment of new trustees
In terms of the Articles of Association, all Members of the Board of Trustees retire at the Annual General Meeting, but are eligible and can offer themselves for re-election.

Induction and training of new trustees
An induction process and regular communications inform and update both new trustees and existing trustees in respect of the organisation's legal status, constitutional documents and other general information, in addition to a review of the activities within the organisation.

Key management remuneration and related parties
Key management personnel who are responsible for managing and controlling the charity are the trustees. The trustees do not receive remuneration for their services.

In addition, the Board considers that the charity's related parties are its trustees. There were no related party transactions during the year ended 30 September 2025 (2024: none).

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees review the risks affecting the charity at Board meetings and take appropriate action to mitigate any matters arising.

OLA OUT OF SCHOOL CARE

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company 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 year. 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 Company 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with 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, 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 Company 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:

hilary mckinlay (Jun 18, 2026 18:02:48 GMT+1)

Hilary McKinlay

....

Ms H J McKinlay - Trustee

Date: 15 June 2026

OLA OUT OF SCHOOL CARE

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent examiner's report to the Trustees of OLA Out of School Care

I report on the accounts of the company for the year ended 30 September 2025 which are set out on pages 6 to 16.

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) Regulations 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 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 Regulations

    have 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.

Signed:

Dated: 15 June 2026

Ewen Dyer BA CA

The Institute of Chartered Accountants of Scotland

Armstrong Watson LLP
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations	2	**324**	**324**	-
Charitable Activities	3	**67,368**	**67,368**	53,781
Total income		**67,692**	**67,692**	53,781
Expenditure on:				
Charitable activities	4	**65,058**	**65,058**	64,401
Total expenditure		**65,058**	**65,058**	64,401
Net movement in funds		**2,634**	**2,634**	(10,620)
Reconciliation of funds:				
Total funds brought forward		**8,238**	**8,238**	18,858
Net movement in funds		**2,634**	**2,634**	(10,620)
Total funds carried forward		**10,872**	**10,872**	8,238

The Statement of financial activities includes all gains and losses recognised in the year.
All figures included in the Statement of Financial Activities for the year ended 30 September 2024 relate to unrestricted funds only.

The notes on pages 8 to 16 form part of these financial statements.

OLA OUT OF SCHOOL CARE

(A company limited by guarantee)
REGISTERED NUMBER: SC210868

BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Note		2025 £		2024 £
Fixed assets	8				
Tangible assets			-		-
			-		-
Current assets					
Debtors	9	958		1,188	
Cash at bank and in hand		12,664		12,435	
		13,622		13,623	
Current liabilities					
Creditors: amounts falling due within one year	10	(2,750)		(5,385)	
Net current assets			10,872		8,238
Total assets less current liabilities			10,872		8,238
Net assets excluding pension asset			10,872		8,238
Total net assets			10,872		8,238
Charity funds					
Restricted funds	11		-		-
Unrestricted funds	11		10,872		8,238
Total funds			10,872		8,238

The 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:

Ms H J McKinlay - Trustee
Date: 15 June 2026

hilary mckinlay (Jun 18, 2026 18:02:48 GMT+1)

The notes on pages 8 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting policies

1.1 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.

OLA Out of School Care 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.

There were no material departures from that standard.

The financial statements are presented in Sterling (£).

1.2 Judgements

The charity considers on an annual basis the judgements that are made by management when applying its significant accounting policies that would have the most significant effect on amounts that are recognised in the financial statements. The trustees consider there are no such significant judgements.

1.3 Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

1.4 Income

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.5 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 benefit 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 costs 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.

1.6 Governance costs

Consists of the costs of the accounts preparation and any other financial services and expenditure incurred in compliance with the legal requirements of the charity.

1. Accounting policies (continued)

1.7 Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not undertake charitable activities. Support costs consist of governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 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, using the straight-line method.

Depreciation is provided on the following basis:

Equipment	-	20% on cost
Computer equipment	-	33% on cost

1.9 Provisions

Provisions 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.

Provisions are recognised at the best estimate of the amounts required to settle the obligation at the reporting date.

1.10 Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Debt instruments like other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and trade creditors, are measured, initially and subsequently, at the undiscounted amount of cash or other consideration expected to be paid or received.

Financial assets measured at cost and amortised cost are assessed at the end of each reporting period for evidence of impairment and if found, an impairment loss is recognised in profit or loss.

Financial liabilities are derecognised when the liability is extinguished that is when the contractual obligation is discharged, cancelled or expires.

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are included within borrowings in current liabilities.

1. Accounting policies (continued)

1.11 Taxation

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

1.12 Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value like plant and equipment are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

1.13 Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1.14 Fund accounting

Funds held by the charity are either:-

Unrestricted funds comprising:
General funds - funds that can be used in accordance with the charitable objectives at the discretion of the trustees; and
Designated funds - funds set aside by the trustees for specific future purposes or projects.
or
Restricted funds - either funds that can be used only for that particular purpose as specified by the donor or funds that have been raised for particular purposes.

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

2. Income from donations

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Donations	324	**324**	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable Activities	67,368	**67,368**	53,781

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable Activities	65,058	**65,058**	64,401

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable Activities	61,837	3,221	**65,058**	64,401
Total 2024	61,253	3,148	64,401	

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	51,973	**51,973**	49,755
Rent	3,303	**3,303**	2,338
Insurance	361	**361**	354
Telephone	876	**876**	780
Post and stationery	157	**157**	134
Sundries	1,375	**1,375**	1,007
Children's food and drink	1,597	**1,597**	2,314
Equipment and toys	1,927	**1,927**	3,735
Training fees	165	**165**	752
Bank charges	103	**103**	84
	61,837	**61,837**	61,253

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	Total funds 2024 £
Accountancy and Legal fees	1,996	**1,996**	2,051
Independent examination fee	1,225	**1,225**	1,097
	3,221	**3,221**	3,148
Total 2024	3,148	3,148	

6. Staff costs

	2025 £	2024 £
Wages and salaries	**51,456**	49,316
Contribution to defined contribution pension schemes	**517**	439
	51,973	49,755

6. Staff costs (continued)

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

	2025 No.	2024 No.
Service providers	**7**	7

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

During the year, total remuneration of £NIL (2024: £NIL) was paid to key management personnel.

7. Trustees' remuneration and expenses

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

During the year ended 30 September 2025, no Trustee expenses have been incurred (2024 - £NIL).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

8. Tangible fixed assets

	Equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 October 2024	**3,500**	**2,510**	**6,010**
At 30 September 2025	**3,500**	**2,510**	**6,010**
Depreciation			
At 1 October 2024	**3,500**	**2,510**	**6,010**
At 30 September 2025	**3,500**	**2,510**	**6,010**
Net book value			
At 30 September 2025	**-**	**-**	**-**
At 30 September 2024	-	-	-

9. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	**958**	1,188
	958	1,188
	958	1,188

10. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	**2,750**	5,385

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

11. Statement of funds

Statement of funds - current year

	Balance at 1 October 2024 £	Income £	Expenditure £	Balance at 30 September 2025 £
Unrestricted funds				
Designated funds				
Designated Funds - all funds	8,000	-	-	8,000
General funds				
General Funds - all funds	238	67,692	(65,058)	2,872
Total Unrestricted funds	8,238	67,692	(65,058)	10,872

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 October 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 September 2024 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	20,000	-	-	(12,000)	8,000
General funds					
General Funds	(1,142)	53,781	(64,401)	12,000	238
Total Unrestricted funds	18,858	53,781	(64,401)	-	8,238

12. Employee benefit obligations

The charity operates a defined contribution pension scheme, the assets of which are held in a separate fund. The amount paid in the year and charged to the Statement of Financial Activities amounted to £517 (2024: £439). At the year end, the balance due to the pension scheme was £NIL (2024: £NIL)

13. Related party transactions

The Company has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the Company at 30 September 2025 (2024: none).

14. Controlling party

The controlling party is the Board of Trustees

15. Company limited by guarantee

The company is a company limited by guarantee and is recognised as a charity in Scotland under SC025244. The liability of the members is limited to £1 per member in terms of the Memorandum of Association.