

Registered number  
SC307213

Scottish Charity Registration number  
SCO29588

Upstairs Kids Klub  
Company Limited by Guarantee  
Accounts  
31 July 2025

**Upstairs Kids Klub  
Report and accounts  
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## **Upstairs Kids Klub Company Information**

### **Address**

1-15 Main Street  
Cambuslang  
Glasgow  
G72 7EX

### **Registered Office**

1-15 Main Street  
Cambuslang  
Glasgow  
G72 7EX

### **Trustees**

Jean Cloughley  
Anne-Marie Jack  
Catherine Wilson  
Michael Connick  
Gillian Purse  
Catherine Niven  
Kimberley McLaughlin

### **Accountants**

Kirklee Associates Limited  
33 Third Avenue  
Auchinloch  
Glasgow  
G66 5EB

### **Registered number**

SC307213

### **Scottish Charity Registration number**

SCO29588

## **Upstairs Kids Klub**

### **The report of the trustees for the year ended 31 July 2025**

#### **Introduction**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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 2015)

#### **Name, registered office and constitution of the charity**

The full name of the charity is Upstairs Kids Klub.

The legal registration details are :-

<i>Date of incorporation</i>	21st August 2006
<i>Company Registration Number</i>	SC307213
<i>The Registered Office is</i>	1-15 Main Street, Cambuslang, Glasgow, G72 7EX
<i>Charity Registration Number</i>	SCO29588
<i>The telephone number is</i>	0141 646 0069

#### **Objectives and Activities of the Charity**

##### ***A summary of the objects of the charity as set out in its governing document.***

The main objectives of the charity are to:

- \* continue to provide high quality childcare
- \* raise our profile within the community
- \* secure appropriate levels of funding and finance
- \* provide for continuous professional development for staff and management

##### ***Public benefit that is provided by the charity***

The main public benefits provided by the charity are:

- \* the provision of affordable childcare
- \* to allow parents to access work and further education

## **Achievements and Performance of the Charity**

### ***A review of charitable activities undertaken by the charity***

The Upstairs Kids Klub is on target to meet the company's objectives as outlined above. The following is a list of some of our objectives that were met:

1. Continue to provide high quality childcare
  - \* all staff are qualified in line with Scottish Social Services Council requirements
  - \* resources are updated and developed on an ongoing basis
  - \* the individual needs of children are met through staff observations, planning and portfolio building
  - \* children are provided with a wide range of experiences in line with the local and curriculum guidelines such as Curriculum for Excellence and Pre-Birth to 3
  - \* children, young people, parents and carers
2. Raise our profile within the community
  - \* we network through South Lanarkshire Childcare Partnership and Cambuslang/Rutherglen After School Care Network
  - \* distribute annual report to relevant stakeholders
3. Secure appropriate levels of funding and finance
  - \* generate income from fees
  - \* offer childcare at appropriate and competitive rates
  - \* apply for funding from grant giving bodies for specific projects
4. Provide continuous professional development for staff and management
  - \* ensure staff are eligible to register with SSSC
  - \* provide appraisal/personal development plans for all staff

## **Structure, Governance and Management**

### ***Nature of the Governing Document and constitution of the charity***

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

### ***The methods adopted for the recruitment and appointment of new trustees***

Election as a Director of the company entitles Trusteeship of the charity.

### ***The major risks to which the charity is exposed and reviews and systems to mitigate risks***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

## **Financial Review**

### ***Policies on reserves***

The Directors closely monitor the Charity's finances, with the agreed policy objectives of securing the future of the charity by trying to establish a working reserve to provide at least three months full operational costs.

### ***Transactions and Financial position***

The financial statements are set out on pages 9 to 12. The accounts are prepared under the Charities and Trustees Investment (Scotland) Act 2005 on the historical cost convention and in accordance with applicable accounting standards and the Statement Of Recommended Practice on accounting and reporting by charities (SORP) 2005.

The Statement of Financial Activities show net outgoing resources for the year of £15,198 (prior year net outgoing £28,825).

The total reserves at the year end stand at £204,621

### ***Specific changes in fixed assets***

Changes in fixed assets are shown in detail in the notes to the accounts.

### ***Share Capital***

The company is limited by guarantee and therefore has no share capital

### **The members of the Board of Trustees of the Charity during the year ended 31st July 2025 were :-**

Jean Cloughley  
Anne-Marie Jack  
Catherine Wilson  
Michael Connick  
Gillian Purse  
Catherine Niven  
Kimberley McLaughlin

### **The members of the Board of Trustees of the Charity at the date the report an accounts were approved were:-**

Jean Cloughley  
Anne-Marie Jack  
Catherine Wilson  
Michael Connick  
Gillian Purse  
Catherine Niven  
Kimberley McLaughlin

### **Independent Examiner**

Allan M Wardrope BAcc CA  
Kirklee Associates Limited  
33 Third Avenue  
Auchinloch  
Glasgow  
G66 5EB

## **Statement of Directors' and Trustees' Responsibilities**

The Charities Acts and the Companies Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is 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 business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

## **Method of preparation of accounts**

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

**This report was approved by the board of trustees on 24 February 2026.**



**Anne-Marie Jack**  
**Director and Trustee**

## **Upstairs Kids Klub Accountants' Report**

### **Accountants' report to the directors of Upstairs Kids Klub**

I report on the accounts of the charity for the year ended 31 July 2025 set out on pages four to nine.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the

### **Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Allan Wardrope BAcc CA  
33 Third Avenue  
Auchinloch  
Glasgow, G66 5EB

24 February 2026



**Upstairs Kids Klub  
Company Limited by Guarantee  
Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the year ended 31 July 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Insurance claims	-	-
HMRC CJRS grants	-	-
Miscellaneous income	2,597	5,602
Childcare partnership nursery fees (SLC)	354,165	294,548
Fees and registration	380,549	370,398
Bank interest	-	-
	<u>737,311</u>	<u>670,548</u>
<b>Resources expended</b>		
Wages and salaries	574,258	505,299
Snack Catering and hospitality	25,852	26,269
Staff training and welfare	2,242	1,598
Excursion costs	309	216
Motor expenses	8,625	10,259
Rent	61,905	63,554
Telephone and fax	3,334	1,574
Postage, stationery and printing	4,380	6,312
Computer expenses	4,433	245
Activity and educational materials	834	5,499
Cleaning and hygiene	6,552	9,594
Equipment hire	8,015	7,407
Toys and equipment	7,803	6,280
Repairs and maintenance	2,982	18,878
Insurance	1,741	1,698
Bank charges	869	792
Depreciation	14,544	11,119
Loss on sale	-	-
Sundry expenses	1,265	3,079
Accountancy fees	15,800	14,640
Other legal and professional	6,766	5,061
	<u>752,509</u>	<u>699,373</u>
<b>Excess Income over Expenditure</b>	<u>(15,198)</u>	<u>(28,825)</u>
<b>Total Funds carried/brought forward</b>	<u>204,621</u>	<u>219,819</u>

**Upstairs Kids Klub  
Company Limited by Guarantee  
Balance Sheet  
as at 31 July 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	2	45,392	35,184
<b>Current assets</b>			
Debtors	3	18,297	37,721
Cash at bank and in hand		175,804	168,935
		<u>194,101</u>	<u>206,656</u>
<b>Creditors: amounts falling due within one year</b>	4	(34,872)	(22,021)
<b>Net current assets</b>		<u>159,229</u>	<u>184,635</u>
<b>Total assets less current liabilities</b>		<u>204,621</u>	<u>219,819</u>
<b>Represented by:</b>			
Unrestricted funds		204,621	219,819
		<u>204,621</u>	<u>219,819</u>

The charitable company is entitled to exemption from audit under Sections 475 and 477 of the Companies Act 2006 for the year ended 31 July 2025.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its income and expenditure for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised by the Board on 17 February 2026 and signed on its behalf by



Jean Cloughley

Director



Anne-Marie Jack

Director

Approved by the board on 24 February 2026

**Upstairs Kids Klub  
Notes to the Financial Statements  
for the year ended 31 July 2025**

**1 Accounting policies**

***Basis of preparation***

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) "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 2015)", Financial Reporting Standard 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the management committee and furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

Investment interest is included when receivable.

***Resources expended***

Expenditure is recognised on an accruals basis as the liabilities are incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

***Pensions***

The company is registered to run a stakeholder pension but at present no staff member has contributed to it.

***Fixed assets***

Assets are depreciated at rates to write them off over their useful life, with the vehicles at 25% reducing balance and Fittings & Equipment at 15% straight line.

**2 Employees**

No employee received emoluments in excess of £60,000.

Average number of employees in the year was 26 (2024 - 27 employees).

**3 Directors remuneration**

No remuneration or expenses are paid to Directors.

No Director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

**Upstairs Kids Klub**  
**Notes to the Financial Statements**  
**for the year ended 31 July 2025**

**2 Tangible fixed assets**

	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 August 2024	138,399	-	138,399
Additions	-	24,752	24,752
At 31 July 2025	<u>138,399</u>	<u>24,752</u>	<u>163,151</u>
<b>Depreciation</b>			
At 1 August 2024	103,215	-	103,215
Charge for the year	10,831	3,713	14,544
At 31 July 2025	<u>114,046</u>	<u>3,713</u>	<u>117,759</u>
<b>Net book value</b>			
At 31 July 2025	<u>24,353</u>	<u>21,039</u>	<u>45,392</u>
At 31 July 2024	<u>35,184</u>	<u>-</u>	<u>35,184</u>

**3 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	17,583	37,020
Other debtors	714	701
	<u>18,297</u>	<u>37,721</u>

**4 Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	2,282	811
Other taxes and social security costs	7,581	4,999
Other creditors	25,009	16,211
	<u>34,872</u>	<u>22,021</u>