

## Independent examiner's report on the accounts

Report to the trustees/members of **Schools Out In Troon - Registered charity number SC032098**  
On the accounts of the charity for the period **01 April 2024 to 31 March 2025**  
Set out on pages: **ONE**

### Respective responsibilities of trustees and 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 is 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 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 comply with Regulation 9 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.

**Date:** 16TH NOVEMBER 2025

**Relevant professional qualification(s) or body (If any):** CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS  
(CIMA)

**Address:**

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	April	2024		31	March	2025

## Reference and administration details

Charity name	Schools Out in Troon
Other names charity is known by	Not applicable
Registered charity number	SC032098
Charity's principal address	

## Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
N/A			

## Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	Trustees (Committee Members) are elected annually at the AGM.

## Objectives and activities

Charitable purposes	Promote the care and education of children in the Troon area, in need of care during out of school hours and school holidays. Promote the provision of facilities for the recreation and other leisure time occupation of the said children in the interest of social welfare with the object of improving their conditions of life.
Summary of the main activities in relation to these objects	During 2024-25 Schools Out in Troon out of school care to children who attend three local primary schools – Troon Primary, St. Patrick's Primary and Barassie Primary. Children from other school catchment areas also attend during holiday periods.

## Achievements and performance

### Summary of the main achievements of the charity during the financial period

Term time demand for the before and after school clubs at our Troon base is generally excellent though uptake for our holiday clubs varies, particularly during the shorter breaks. In August 2024 we were delighted to open an after school club at Barassie Primary School. This had previously been the only Primary school in the area without access to this provision. Imaginative, active and outdoor active remain a key focus and the wide varieties of activities provided continues to be positively received by the children.

## Financial review

### Brief statement of the charity's policy on reserves

Our reserves policy is that surplus funds are reinvested in the club, and our fee structure remains under review to ensure affordability for parents.

### Details of any deficit

2024/25 was a difficult operating year financially during which the club operated at a loss of -£14,982.36. This was partially anticipated following our decision not to wholly pass on operating cost increases and restrict fee increases to parents from August 2024 but compounded by take up at Barassie being much lower than indicated as well as the costs associated by a long-term sickness absence. Fees were increased again in August 2025 and uptake at Barassie from August 2025 is now covering day to day costs, We continue to carefully monitor finances and are looking at ways to secure additional funding.

### Donated facilities and services (if any)

Committee members perform the following to keep operating costs as low as possible to ensure fees are affordable for parents: -  
Payroll, Book-keeping and preparing accounts.  
Human Resources advice  
A local resident provides the "Independent Examination" of the accounts at no cost.

## Declaration


The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature

Full name

Position (e.g. Chair)

		
TREASURER		Date 16/11/2025

**Schools Out In Troon (ScOT) - Scottish Charity Number SC032098**  
**Statement of Financial Activities**  
**1st April 2024- 31st March 2025**

**A Incoming Resources**

A1 - Incoming resources from generated funds

A1a Voluntary Income

A1b Activities for generating funds

A1c Investment Income

A2 Incoming resources from charitable activities

A3 Other incoming resources

**Total incoming resources**

Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total funds £	Prior Year Total Funds £
£250.15	£0.00	£0.00	£250.15	£778.59
£250.00	£0.00	£0.00	£250.00	£698.46
£0.00	£0.00	£0.00	£0.00	£80.00
£0.15	£0.00	£0.00	£0.15	£0.13
£112,887.70	£0.00	£0.00	£112,887.70	£102,623.93
£0.00	£0.00	£0.00	£0.00	£0.00
£113,137.85	£0.00	£0.00	£113,137.85	£103,402.52

**B Resources Expended**

B1 Costs of generating funds

B1a Costs of generating voluntary funds

B1b Fundraising trading, cost of goods and other costs

B1c Investment Management Costs

B2 Charitable activities

B3 Governance costs

B4 Other resources expended

**Total resources expended**

**Net incoming/outgoing resources before transfers**

£0.00	£0.00	£0.00	£0.00	£0.00
£0.00	£0.00	£0.00	£0.00	£0.00
£0.00	£0.00	£0.00	£0.00	£0.00
£0.00	£0.00	£0.00	£0.00	£0.00
£128,068.21	£0.00	£0.00	£128,068.21	£104,461.07
£52.00	£0.00	£0.00	£52.00	£80.00
£0.00	£0.00	£0.00	£0.00	
£128,120.21	£0.00	£0.00	£128,120.21	£104,541.07
-£14,982.36	£0.00	£0.00	-£14,982.36	-£1,138.55

**Transfers**

C Gross transfers between funds

N/A

Net incoming/outgoing resources before other recognised gains and losses

**D Other recognised gains/losses**

N/A

D1 Gains on revaluation of fixed assets for charities own use

D2 Gains/losses on investment assets

D3 Actuarial gains/losses on defined benefit pension schemes

**E Reconciliation of funds**

Total funds brought forward

Total funds carried forward

Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total funds £
£35,046.24	£0.00	£0.00	£35,046.24
£20,063.88	£0.00	£0.00	£20,063.88

Prepared by

Independently Examined by

**Schools Out In Troon (ScOT) - Scottish Charity Number SC032098****Balance Sheet****1st April 2024- 31st March 2025**

	Total Funds	Prior Year Funds
<b>A Fixed Assets</b>		
A1 Intangible assets	£0.00	£0.00
A2 Tangible assets	£0.00	£0.00
A3 Heritage assets	£0.00	£0.00
A4 Investments	£0.00	£0.00
<b>Total fixed assets</b>	<b>£0.00</b>	<b>£0.00</b>
<b>B Currents assets</b>		
B1 Stocks and works in progress	£0.00	£0.00
B2 Debtors	£260.00	£0.00
B3 Investments	£0.00	£0.00
B4 Cash at bank and in hand	£27,201.29	£40,689.32
<b>Total current assets</b>	<b>£27,461.29</b>	<b>£40,689.32</b>
<b>C Liabilities</b>		
C1 Creditors: Amounts falling due within one year	£7,397.41	£5,643.08
<b>Net current assets or liabilities</b>	<b>£7,397.41</b>	<b>£5,643.08</b>
<b>Total assets less current liabilities</b>	<b>£20,063.88</b>	<b>£35,046.24</b>
C2 Creditors: Amounts falling due after more than one year	£0.00	£0.00
C3 Provisions for liabilities and charges	£0.00	£0.00
<b>Net asset or liabilities excluding pension asset or liability</b>	<b>£20,063.88</b>	<b>£35,046.24</b>
<b>D Defined benefit pension scheme asset or liability</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Net assets or liabilities including pension asset or liability</b>	<b>£0.00</b>	<b>£0.00</b>
<b>E The funds of the charity</b>		
E1 Endowment funds	£0.00	£0.00
E2 Restricted income funds	£0.00	£0.00
E3 Unrestricted income funds	£20,063.88	£35,046.24
E3a Share capital	£0.00	£0.00
E3b Unrestricted income funds	£0.00	£0.00
E3c Revaluation reserve	£0.00	£0.00
<b>Unrestricted income funds excluding pension asset liability</b>	<b>£20,063.88</b>	<b>£35,046.24</b>
E3d Pension reserve	£0.00	£0.00
<b>Total unrestricted funds</b>	<b>£20,063.88</b>	<b>£35,046.24</b>
<b>Total charity funds</b>	<b>£20,063.88</b>	<b>£35,046.24</b>

Prepared by

Independently Examined by

## **Schools Out In Troon - Income and Expenditure 2024-25 Summary**

### **A- Incoming Resources**

A1a Voluntary Income	£250.00
A1b Activities for generating funds	£0.00
A1c Investment Income	£0.15
A2 Income resources from charitable activities	£112,887.70
A3 Other incoming resources	£0.00
<b>Total Incoming Resources</b>	<b>£113,137.85</b>

### **B- Resources Expended**

B1a Costs of generating voluntary funds	£0.00
B1b Fundraising Trading, cost of goods sold and other costs	£0.00
B1c Investment Management	£0.00
B2 Charitable Activities	£128,068.21
B3 Governance Costs	£52.00
B4 Other resources expended	£0.00
<b>Total Resources Expended</b>	<b>£128,120.21</b>
<b>Surplus / Deficit</b>	<b>-£14,982.36</b>

## Schools Out In Troon - Income and Expenditure 2024-25 Analysis/Notes

<b>A- Incoming Resources</b>		<b>Notes</b>
<b>A1a Voluntary Income</b>	<b>£250.00</b>	Grant was from the Round Table and was spent on activity materials.
Donations	£0.00	
Grants	£250.00	
Legacies	£0.00	
<b>A1b Activities for generating funds</b>	<b>£0.00</b>	
Fundraising	£0.00	
<b>A1c Investment Income</b>	<b>£0.15</b>	Interest on legacy RBS bank account
Bank Interest	£0.15	
<b>A2 Income resources from charitable activities</b>	<b>£112,887.70</b>	
Fee Income	£112,887.70	
<b>A3 Other incoming resources</b>	<b>£0.00</b>	
<b>B- Resources Expended</b>		<b>Notes</b>
<b>B1a Costs of generating voluntary funds</b>	<b>£0.00</b>	
<b>B1b Fundraising Trading, cost of goods sold and other costs</b>	<b>£0.00</b>	
Fundraising costs	£0.00	
<b>B1c Investment Management</b>	<b>£0.00</b>	
<b>B2 Charitable Activities</b>	<b>£128,068.21</b>	Staff training costs increased due funding an SVQ to ease recruitment pressures. Rent costs significantly increased this year due to let costs for the new Barassie service. All play equipment purchased is included within spend for Activity Materials. This is due to the low value of the purchases. Items purchased were to support play activities. The vast majority of items cost under £100. Admin costs were reduced this year by moving to free e-booking system introduced for childcare organisations..
Wages /NI/Pensions	£106,885.12	
Staff Travel	£0.00	
Staff Uniforms	£252.84	
Staff Training	£2,170.00	
Vetting fees	£95.00	
Refurb/Rent/Insurance	£13,346.76	
Activity Materials	£1,464.29	
Admin	£978.39	
Snacks	£1,774.56	
Outings	£704.85	
Advertising	£0.00	
Misc trading costs	£396.40	
<b>B3 Governance Costs</b>	<b>£52.00</b>	£17 spent on mandatory Care Inspectorate fees. £35 mandatory annual ICO fee following introduction of GDPR.
Audit/IE	£0.00	
Prep of accounts	£0.00	
Legal Costs	£0.00	
Other	£52.00	
<b>B4 Other resources expended</b>	<b>£0.00</b>	