South Glasgow Childcare Partnership Forum SCIO

Financial Statements

31 March 2026

Charity Number SC048859

T B Dunn & Co
Chartered Certified Accountants
Ground Floor (part)
Unit 8000 Academy Business Park
51 Gower Street
Glasgow
G51 1PR

South Glasgow Childcare Partnership Forum SCIO

Financial Statements

Year ended 31 March 2026

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South Glasgow Childcare Partnership Forum SCIO

Trustees Annual Report

Year ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting for Charities: 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 (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
SC048859

Company number
CS003715

Principal address
310 Cumberland Street
Glasgow
G5 0SS

Trustees
The Trustees who served the charity during the year are as follows:

Miriam Rana	Chairperson
Lindsay Marion Dougall (Appointed 06/06/25)	Vice Chair
Marie McFadden	Treasurer
Sandra Markey	
Angela Muir	
Lindsay Cully	
Leanne MacAree	
Lisa France (appointed 06/06/25)	
Annrose Bisset (resigned 06/06/25)	
Karen Stanway (resigned 06/06/25)	
Sheena McGinns (resigned 06/06/25)	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status
The Forum is a Scottish Charitable Incorporated Organisation (SCIO) (Charity number SC048859) and is governed by its constitution. It is administered by the Management Committee, elected by the members. All members are from the local community and service providers.

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.

Trustees Annual Report

Year ended 31 March 2026
Continued

Aims of the Forum
South Glasgow Childcare Partnership Forum SCIO aims to:

- Promote the care and education of children in the South of Glasgow.
- Promote the exchange of information, opinion, expertise and experience among parents, the community and the diverse organisations which affect the quality of life in the community for children and their families.
- Engage in structures, which will make a positive contribution to policy making, and implementation as it affects children.
- Raise and manage funds and other resources, where appropriate, as it affects provision for children.
- Participate in other forms of community activity, which the group decides to be of benefit to children and their families.

Review of Developments, Activities and Achievements
The Management Committee of the Forum would like to thank all its members for their support. We would like to welcome all new members and look forward to continuing to support and promote quality childcare in the south side of Glasgow.

The financial results are set out in the attached accounts. During the year the Forum had net incoming resources of £21,304 (2025: £12,318) and funds carried forward as at 31 March 2026 totalled £151,804 (2025: £130,500).

Reserves policy
Reserves are held at a level which will enable the charity to continue its objectives. The charity aims to have sufficient reserves to cover six months of running costs.

STATEMENT OF TRUSTEES RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees 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, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

Trustees Annual Report

Year ended 31 March 2026
Continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. 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.

Signed by order of the Trustees

Lindsay Dougall

Lindsay Dougall
Vice Chair
South Glasgow Childcare Partnership Forum SCIO
310 Cumberland Street
Glasgow
G5 0SS

Approved by the Trustees on 28 May 2026

South Glasgow Childcare Partnership Forum SCIO

Independent Examiner's Report to the Trustees

I report on the accounts for the year ended 31 March 2026 set out on pages five to eleven.

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. The charity's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

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 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:

(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.

G B McClymont FCCA
T B Dunn & Co
Ground Floor (part)
Unit 8000 Academy Business Park
51 Gower Street
G51 1PR

Date: 28 May 2026

South Glasgow Childcare Partnership Forum SCIO

Statement of Financial Activities

Year ended 31 March 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Total Funds 2025 £
Incoming Resources					
Grants receivable	2	-	162,204	162,204	152,974
Other income	3	15,503	-	15,503	10,524
Total Incoming Resources		15,503	162,204	177,707	163,498
Resources Expended					
Direct charitable expenditure	4	-	139,499	139,499	136,786
Management and administration	5	-	16,904	16,904	14,394
Total Resources Expended	6	-	156,403	156,403	151,180
Net incoming resources for the year		15,503	5,801	21,304	12,318
Reconciliation of funds					
Balance brought forward at 1 April 2025		-	130,500	130,500	118,182
Balances carried forward at 31 March 2026		15,503	136,301	151,804	130,500

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classed as continuing.

The notes on pages 7 to 11 form part of these financial statements.

Balance Sheet

31 March 2026

	Note	2026 £	2026 £	2025 £
Fixed Assets				
Tangible assets	8		1,470	2,796
Current Assets				
Debtors	9	15,865		9,461
Cash at bank and in hand		136,269		120,043
		152,134		129,504
Creditors: Amounts falling due within one year	10	(1,800)		(1,800)
Net Current Assets			150,334	127,704
Total Assets Less Current Liabilities			151,804	130,500
Funds				
Restricted	11		136,301	130,500
Unrestricted			15,503	-
Total Funds			151,804	130,500

These financial statements were approved by the members of the committee and are signed on 28 May 2026 on their behalf by:

Lindsay Dougall

Lindsay Dougall — Marie McFadden
Vice Chair — Treasurer

The notes on pages 7 to 11 form part of these financial statements

Notes to the Financial Statements

Year ended 31 March 2026

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants are recognised when the related conditions for legal entitlement to the grant have been met.
- Investment income is accounted for on an accruals basis.

Resources expended
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. The following specific policies are applied to particular categories of expenditure:

- Costs of generating funds comprise the costs associated with dispensing services of the charity.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33.33% on cost and 25% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements

Year ended 31 March 2026

2. GRANTS RECEIVABLE

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Glasgow City Council	-	90,554	90,554	90,554
GCC - Training	-	840	840	250
Garfield Weston	-	15,000	15,000	-
Big Lottery Fund	-	-	-	39,795
New Gorbals Housing	-	14,491	14,491	15,480
Rainton Construction	-	-	-	5,000
Culture & Sport	-	-	-	1,895
National Lottery Awards for All	-	19,819	19,819	-
Foundation Scotland	-	3,000	3,000	-
Scottish Children's Lottery	-	5,000	5,000	-
Wellbeing Fund		10,500	10,500	-
Souter Trust		3,000	3,000	-
	-	162,204	162,204	152,974

3. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Miscellaneous income	15,503	-	15,503	10,524
	15,503	-	15,503	10,524

Notes to the Financial Statements

Year ended 31 March 2026

4. COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Provision of charitable services:				
Giggle N Grow	-	139,499	139,499	136,786
Forum	-	-	-	-
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	-	139,499	139,499	136,786

Analysis of provision of charitable services:

	Staff Costs	Other Costs	Total 2026	Total 2025
	£	£	£	£
Giggle N Grow	101,346	38,153	139,499	136,786
Forum	-	-	-	-

5. MANAGEMENT AND ADMINISTRATION

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
	£	£	£	£
Office costs	-	15,067	15,067	12,557
Accountancy fees	-	1,837	1,837	1,837
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	-	16,904	16,904	14,394

6. TOTAL RESOURCES EXPENDED

	Staff Costs	Depreciation	Other Costs	Total 2026	Total 2025
	£	£	£	£	£
Direct charitable expenditure	101,346	-	38,153	139,499	136,786
Management and Administration	-	1,327	15,577	16,904	14,394
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	101,346	1,327	53,730	156,403	151,180

Notes to the Financial Statements

Year ended 31 March 2026

The aggregate payroll costs were:

	2026	2025
	£	£
Wages and salaries	100,551	95,855
National Insurance costs	-	-
Pension contributions	795	689
	101,346	96,544

The average number of employees during the year was:		7

No employee received remuneration of £60,000 or more.

7. OPERATING PROFIT

Operating profit is stated after charging:

	2026	2025
	£	£
Depreciation	1,326	949

8. TANGIBLE FIXED ASSETS

	Equipment
Cost	£
At 1 April 2025	20,804
Additions	-
At 31 March 2026	20,804
Depreciation	
At 1 April 2025	18,008
Charge for the year	1,326
At 31 March 2026	19,334
Net Book Value	
At 31 March 2026	1,470
At 31 March 2025	2,796

Notes to the Financial Statements

Year ended 31 March 2026

9. DEBTORS

	2026	2025
	£	£
Other debtors	15,865	9,461

10. CREDITORS: Amounts falling due within one year

	2026	2025
	£	£
Accruals	1,800	1,800
	1,800	1,800

11. NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	£	£	£	£
Fixed Assets	-	1,470	1,470	2,796
Current Assets				
Debtor and prepayments	-	15,865	15,865	9,461
Cash at bank and in hand	15,503	120,766	136,269	120,043
Current Liabilities				
Creditors and accruals	-	(1,800)	(1,800)	(1,800)
Net Assets	15,503	136,301	151,804	130,500

12. RESTRICTED FUNDS

Movement in resources:

	Balance at 1 April 2025	Incoming	Outgoing & Transfers	Balance at 31 March 2026
	£	£	£	£
Giggle N Grow Fund	130,500	177,707	(156,403)	151,804

The Giggle N Grow Fund is to help fund Giggle N Grow events and packs for children in the South Side of Glasgow

Management Information

Year ended 31 March 2026

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 1 to 11.

South Glasgow Childcare Partnership Forum SCIO

Giggle N Grow

Statement of Financial Activities

Year ended 31 March 2026

	2026 £	2025 £
INCOME		
Grants receivable	157,204	147,974
Sundry receipts	15,503	10,524
TOTAL INCOME	172,707	158,498
CHARITABLE EXPENDITURE		
Wages and salaries	101,346	96,544
Other direct charitable costs	36,395	39,282
Staff training	531	-
Merchandise	1,227	960
	139,499	136,786
MANAGEMENT AND ADMINISTRATION		
Telephone	1,226	1,032
Admin, post and stationery	4,164	4,851
Accountancy fees	919	918
Travel	2,295	2,202
Depreciation	1,240	863
Insurance	1,005	795
Sundry expenses	-	20
Bank charges	108	5
	10,957	10,686
TOTAL EXPENDITURE	150,456	147,472
NET INCOMING RESOURCES FOR THE YEAR	22,251	11,026

South Glasgow Childcare Partnership Forum SCIO

Forum

Statement of Financial Activities

Year ended 31 March 2026

	2026 £	2025 £
INCOME		
Grants receivable	5,000	5,000
TOTAL INCOME	5,000	5,000
CHARITABLE EXPENDITURE		
Other direct charitable costs	-	-
	-	-
MANAGEMENT AND ADMINISTRATION		
Admin, post and stationery	4,942	2,703
Accountancy fees	919	918
Depreciation	86	87
	5,947	3,708
TOTAL EXPENDITURE	5,947	3,708
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR	(947)	1,292