Gartcosh Playgroup
Scottish Charity Number SC003318
Trustees' Annual Report and Accounts
For the Year Ended 30th April 2025



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Governing document

Gartcosh Playgroup is a Scottish Charitable Incorporated Organisation governed by its constitution and became a Registered charity on 04 February 1988. Our Constitution is modelled on "Early Years Constitution" devised by SSPPA – Scottish Pre-school Play Association.

Membership and management

The business of the group is directed by a management committee comprising between 3 and 8 members, appointed by the members at the Annual General Meeting to serve no more than 3 years, all being eligible for re-election after this time. The committee meets not less than 5 times a year. A chairperson, secretary and treasurer are appointed by the management committee; no person may hold any office for more than 3 years. The management committee may co-opt up to 2 further members, where deemed necessary, to serve until the following AGM.

Current trustees

Those currently serving as members of the management committee are: -

Name	Position
Laura Brown	Chairperson
Gillian Robinson	Secretary
Elaine Petrie	Treasurer

Contact address

13 Lochmaben Road
Gartcosh
G69 8LA

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Charitable purposes

- The advancement of education of pre-school children

Aims and Objectives

The aim of the group is to advance the education and social development of preschool children with the emphasis on the play experience

Activities and achievements

- Graduation and end of term parties hosted by Magicole Minis – thank you to NLC Community fund
- Christmas Day out to M&Ds
- Bake sale hosted in Gartcosh Parish Church

Finance

The Receipts and Payments Account attached shows the income and expenditure for the year generated by the group's activities. Total income from the year was £9,460 (2024: £7,704) This income includes unrestricted grant income of £1,200.

Expenditure for the year was £9,161 (2024: £9,958). All expenditure is unrestricted.

This resulted in a surplus of £299 for the year ended 30 April 2025 (2024: deficit of £2,254)

Plans for the future

- To ensure the spaces in playgroup are refilled following summer school leavers and the waiting list maintained
- Consistently post to Facebook and advertise locally for both groups
- Review and update our policies and procedures
- Recruit a new member of staff to replace our exiting Playgroup Assistant
- Return to fundraising activities e.g. coffee mornings and sponsored walks

Reserves Policy

The Trustees will discuss considering a reserves policy to give confidence to stakeholders that the Charity's finances are being managed and can also be used to provide an indicator of future funding requirements needed for investment in the association to add value for its members. This can be 3 months operating costs to demonstrate that the charity is a going concern.

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Receipts and Payments Account for the year ended 30th April 2025

RECEIPTS	notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Grants	(4)	1,200		1,200	575
Income from Charitable Activities	(5)	8,260		8,260	7,127
Total Receipts		**9,460**		**9,460**	**7,704**
PAYMENTS					
Cost of Charitable Activities	(6)	9,161		9,161	9,576
Governance		-		-	382
Total payments		**9,161**		**9,161**	**9,958**
Surplus / (Deficit) for the year		**299**		**299**	**(2,254)**

Statement of Balances for the year ended 30th April 2025

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Balance of funds brought forward	**730**	-	**730**	**2,984**
Surplus (Deficit) for the year	299	-	299	(2,254)
Balance of funds carried forward	**1,029**	-	**1,029**	**730**

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Bank Balance as at 30 April				
Cash at bank	1,717	-	1,717	1,811
	1,717	-	**1,717**	**1,811**

Notes to Accounts

1. Basis of accounting

These accounts have been prepared on the receipts and Payments Basis in accordance with the charities and Trustee investment (Scotland) Act 2005 and the charities Accounts (Scotland), Regulations 2006 (as amended).

2. Nature and Purpose of funds

Unrestricted grants of £1,200 may be used at the discretion of the trustees in furtherance of the objectives of the charity. There are no Restricted funds to be carried forward for the year.

3. Related Party Transactions

There was no remuneration paid to trustees or to any connected persons during the year. There were no expenses paid to trustees or connected persons during the year.

4. Grant Income

Grant Income	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Grants	1,200		1,200
Total	**1,200**		**1,200**

5. Income from Charitable Activities

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Subscriptions	6,383	-	6,383
Fundraising	1,291		1,291
Other income	586		586
Total	**8,260**	**-**	**8,260**

6. Cost of Charitable Activities

Cost of Charitable Activities	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £
Wages	6,121	-	6,121
Administration	105	-	105
Snacks	446	-	446
Equipment	44	-	44
Consumables	340	-	340
Rent and insurance	1,092	-	1,092
Outings	835	-	835
Miscellaneous	178	-	178
Total	**9,161**	**-**	**9,161**

7 Wages and Pensions

Gartcosh Playgroup are not registered with HMRC for PAYE as there is no requirement for the Charity to do so. This is monitored regularly to ensure we are compliant with tax legislation.

8 Fixed Asset Policy

Gartcosh Play Group trust establishes £300 as the threshold amount for minimum capitalisation. Any items costing below this amount should be expensed in the Receipts and Payments accounts. The group has stated that they have no Fixed assets at this time.

9 Liabilities

Gartcosh Play Group has stated that they do not have any liabilities at this time

The balance of funding held will allow the group to continue to provide its services.

Receipts & Payments accounts and Statement of balance are Approved by the trustees on

Name	Signature	Position	Date
Laura Brown	L Brown.	Chair Person	6/11/26
Elaine Petrie	Epetrie	Treasurer	6/11/26

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 30th April 2025 which are set out on pages previous pages.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Charities Accounts (Scotland) Regulations 2006 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 the seeking of 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 examiners' 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.

Signature	Print Name	Position	Address	Date
Gareth J Curle	Gareth Curle	Accountant	22 Backbrae Street; Kilsyth; G65 0NH	06/11/2026