

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 July 2025**  
**for**  
**The Centre Playgroup**

Rennie Smith & Co  
Chartered Accountants  
1160 Tollicross Road  
Glasgow  
G32 8HE

**The Centre Playgroup**

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**for the Year Ended 31 July 2025**

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**The Centre Playgroup**  
**Report of the Trustees**  
**for the Year Ended 31 July 2025**

The trustees 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Centre Playgroup Early Learning and Child Care is a charitable, non-profit making organisation who works in partnership with Glasgow City Council. The group was formed in 1971 to offer early learning and childcare for children aged 3 until starting school age and is registered with the Care Inspectorate to cater for 35 children each session. We work in partnership with the local authority who provides funding for the children in our care and this year 2024-2025 we will receive funding from Glasgow City Council for 35 children. Although the Manager is responsible for the day to day running of the group, the overall responsibility for the group and its financial affairs are the responsibility of the Playgroup Committee who will ensure the group remains in a healthy financial position. The committee organise the fundraising events and oversee the group's financial position and is made up of parents/carers of the children attending the group. The committee is elected at the groups AGM.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Over the course of 24/25 the Committee organise the fund raising events to help with end of term trips; a Christmas trip to the bridge and a trip to the soft play at June as part of our graduation celebrations.

**FINANCIAL REVIEW**

**Financial position**

The playgroup had a surplus in free unrestricted funds for the year under review of £16,083. The total unrestricted funds to carry forward at the balance sheet date were £87,621.

**Reserves policy**

The Playgroup committee ensure that the playgroup remains in a healthy financial position with liquid cash reserves to cover approximately 4 month expenditure.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

The Playgroup Committee is made up of parents/carers of the children attending the playgroup. The Committee is elected at the playgroup AGM.

**Organisational structure**

The manager is responsible for the day to day running of the playgroup. The overall responsibility for the playgroup and its financial affairs are the responsibility of the Playgroup Committee.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC018857

**Principal address**

Mount Vernon Community Hall  
Kenmuir Avenue  
Glasgow  
G32 9LE

**The Centre Playgroup**  
**Report of the Trustees**  
**for the Year Ended 31 July 2025**

**Trustees** .....

**Independent Examiner**  
Rennie Smith & Co  
Chartered Accountants  
1160 Tollcross Road  
Glasgow  
G32 8HE

Approved by order of the board of trustees on ..... 30/10/25 ..... and signed on its behalf by:

  
.....  
E Greenshields - Trustee

**Independent Examiner's Report to the Trustees of**  
**The Centre Playgroup**

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

**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 (as amended). 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.



June A Smith  
The Institute of Chartered Accountants of Scotland

Rennie Smith & Co  
Chartered Accountants  
1160 Tollcross Road  
Glasgow  
G32 8HE

Date: 5/11/25

**The Centre Playgroup**

**Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities			
General		219,989	180,083
<b>EXPENDITURE ON</b>			
Charitable activities			
General		183,606	168,681
Other		20,300	18,892
Total		203,906	187,573
<b>NET INCOME/(EXPENDITURE)</b>		16,083	(7,490)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		71,538	79,028
<b>TOTAL FUNDS CARRIED FORWARD</b>		87,621	71,538

The notes form part of these financial statements

## **The Centre Playgroup**

### **Notes to the Financial Statements** **for the Year Ended 31 July 2025**

#### **1 ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **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 benefits 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 cost 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.

##### **Tangible fixed assets**

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

Plant and machinery            - 20% 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.

##### **Pension costs and other post-retirement benefits**

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.

##### **Grants**

The revenue based portion of a grant is released to the profit and loss account to match the expenditure to which it relates. The capital based portion of a grant is released to the profit and loss account to match the depreciation charge on the asset to which it relates.

**The Centre Playgroup**

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 August 2024	8,215
Additions	3,110
At 31 July 2025	<u>11,325</u>
<b>DEPRECIATION</b>	
At 1 August 2024	2,315
Charge for year	1,802
At 31 July 2025	<u>4,117</u>
<b>NET BOOK VALUE</b>	
At 31 July 2025	<u>7,208</u>
At 31 July 2024	<u>5,900</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Taxation and social security	3,303	2,126
Other creditors	820	1,341
	<u>4,223</u>	<u>3,467</u>

**6. ACCRUALS AND DEFERRED INCOME**

	2025 £	2024 £
Deferred government grants	2,079	1,333

**7. MOVEMENT IN FUNDS**

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	71,538	16,083	87,621
<b>TOTAL FUNDS</b>	<u>71,538</u>	<u>16,083</u>	<u>87,621</u>



**The Centre Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**7. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	219,989	(203,906)	16,083
<b>TOTAL FUNDS</b>	<u>219,989</u>	<u>(203,906)</u>	<u>16,083</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
<b>Unrestricted funds</b>			
General fund	79,028	(7,490)	71,538
<b>TOTAL FUNDS</b>	<u>79,028</u>	<u>(7,490)</u>	<u>71,538</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	180,083	(187,573)	(7,490)
<b>TOTAL FUNDS</b>	<u>180,083</u>	<u>(187,573)</u>	<u>(7,490)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
<b>Unrestricted funds</b>			
General fund	79,028	8,593	87,621
<b>TOTAL FUNDS</b>	<u>79,028</u>	<u>8,593</u>	<u>87,621</u>

**The Centre Playgroup**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 July 2025**

**7 MOVEMENT IN FUNDS - continued**

The current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	400,072	(391,479)	8,593
<b>TOTAL FUNDS</b>	<u>400,072</u>	<u>(391,479)</u>	<u>8,593</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2025.

**The Centre Playgroup**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 July 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Fees/funding	218,001	178,896
Donations/fundraising	1,356	854
Government grants	520	333
Uniform sales	112	-
	<hr/> 219,989	<hr/> 180,083
<b>Total incoming resources</b>	219,989	180,083
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	155,569	140,324
Pensions	2,764	4,471
Telephone	66	240
Repairs and renewals	3,459	4,241
Equipment and uniforms	3,701	3,973
Staff training	1,232	610
Lunch club expenses	12,903	11,903
Accountancy	1,782	1,251
Professional fees	109	93
Plant and machinery	1,802	1,475
	<hr/> 183,387	<hr/> 168,581
<b>Other</b>		
Insurance	1,901	1,678
Rent	13,510	13,703
Postage and stationery	504	721
Outings and parties	2,218	1,445
Subscriptions	1,171	915
Sundry expenses	996	430
	<hr/> 20,300	<hr/> 18,892
<b>Support costs</b>		
<b>Management</b>		
Advertising	209	100
<b>Finance</b>		
Bank charges	10	-
	<hr/> 203,906	<hr/> 187,573
<b>Total resources expended</b>	203,906	187,573
 <b>Net income/(expenditure)</b>	<hr/> <b>16,083</b>	<hr/> <b>(7,490)</b>

This page does not form part of the statutory financial statements