

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Pollokshaws After School Service - PASS**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

## **Pollokshaws After School Service - PASS**

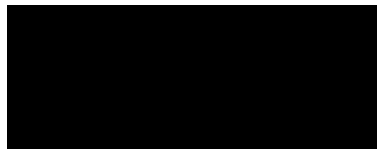
### **Contents of the Financial Statements for the Year Ended 31 March 2025**

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**Pollokshaws After School Service - PASS**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

**TRUSTEES**



**PRINCIPAL ADDRESS**

Pollokshaws Parish Church  
223 Shawbridge Street  
Pollokshaws  
Glasgow  
G43 1QN

**REGISTERED CHARITY NUMBER**

SC022278

**INDEPENDENT EXAMINER**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**BANKERS**

Clydesdale Bank PLC  
21 Kilmarnock Road  
Glasgow  
G41 3YN

## **Pollokshaws After School Service - PASS**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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 objectives of the service are to provide quality childcare in Pollokshaws for the community. We aim to improve the quality of life for our parents by enabling them to continue in or gain employment/ further education secure in the knowledge that their children are being well cared for.

We aim to provide a safe, caring and stimulating environment for the children where everyone has equal opportunities to develop as individuals. We aim to provide a structured programme of activities both indoor and out where the children can learn through play. We aim to provide sufficient training and support to ensure that all staff are able to derive maximum job satisfaction.

We aim to provide a service which is designed to be flexible to suit the needs of all parents using the service. We will strive to maintain a policy of responding promptly to proposed improvements to the service.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This has been a mixed year for PASS, with both significant achievements and a number of challenges that required careful consideration from the Manager and the Committee. Our Holiday Clubs continued to be a major strength of the organisation, with excellent attendance across all programmes. The summer programme was particularly successful, with 92 children joining us over a fun, active and engaging seven-week period. Children enjoyed a wide range of activities, days, outdoor play opportunities and creative sessions that were very well received by families.

We were extremely fortunate to receive a generous donation from the Glasgow Children's Holiday Club Scheme, which enabled us to deliver two high-quality trips to Almond Valley and Conifox in Edinburgh. These experiences gave children opportunities they may not otherwise have had, and the feedback from both children and parents highlighted how memorable these outings were. We greatly value this contribution and the ongoing support the Scheme provides to some of our families.

In addition to these trips, the Holiday Scheme also allowed us to offer funded holidays to five families, supporting nine children during the year. For many of these families, this was their only opportunity to enjoy a break away together. Parents reported that the time away helped reduce stress, give children new and positive experiences. The impact on wellbeing and family life has been significant, and we are happy to have facilitated this support.

During term time, however, attendance numbers declined, which was a concern for both the Manager and the Committee. A number of factors may have contributed to this trend, including changes to family routines, increased financial pressures, and wider shifts in childcare needs following the pandemic period. The Committee has been actively reviewing these patterns and discussing strategies to stabilise and rebuild our term-time numbers.

Staffing has remained steady overall, although recruitment within the sector continues to be challenging. The team have worked hard to maintain high-quality play opportunities, support children's emotional wellbeing and uphold strong safeguarding practices.

Financially, the year has required careful management. Rising costs, particularly in staffing and resources, have placed additional pressure on the organisation, but grants and donations have helped us deliver valuable experiences despite these challenges. The Committee has continued to monitor finances closely and ensure that PASS remains sustainable.

Despite the difficulties in term-time attendance, the year has brought many positives. Children have benefited from varied programme of play opportunities; families have received vital support. The Committee remains committed to strengthening the organisation and ensuring that PASS continues to fulfil its purpose for the children and families of the community.

On behalf of the Trustees, we report that Pollokshaws Parish Church suffered extensive fire damage at the beginning of December 2025. The interior of the church building has been completely destroyed. The manager and staff team are devastated to learn that they will now be required to relocate, as the building holds fourteen years' worth of shared memories and meaningful experiences for the service. We also feel deep sadness for the children and families who attend PASS and the uncertainty they now face while new premises are being sought.

## **Pollokshaws After School Service - PASS**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity incurred a net deficit of £1,352 for the year ended 31 March 2025 (2024: deficit of £3,549).

At 31 March 2025, total reserves stood at £100,949 (2024: £102,301), with £100,717 of these being unrestricted general funds (2024: £101,641) and £232 being designated funds representing the book value of fixed assets (2024: £660).

##### **Reserves policy**

It is the policy of the Trustees' to hold reserves equivalent to three months running costs, based on the expenditure for the year to 31 March 2025 this equates to £23,052.

At 31 March 2025, unrestricted general reserves stood at £100,949, therefore the Trustees are satisfied that this policy is being met. Funds in excess of the reserves policy will be reinvested in the development of the charity.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Pollokshaws After School Service is governed by its constitution and is registered with the Office of the Scottish Regulator Charity No SC022278.

##### **Recruitment and appointment of new trustees**

Trustees are elected at the Annual General Meeting each year in line with the constitution which states that Trustees have to be parents of children attending the after-school service.

##### **Key management remuneration**

In the opinion of the trustees there is one key management member of staff, the Service Manager. The total cost of this post in the 2024-25 year was £41,929 (2024: £44,972).

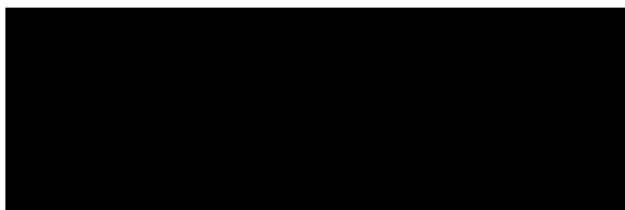
##### **Risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to major risks.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on.....<sup>13/12/2025</sup>.....and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Pollokshaws After School Service - PASS**

I report on the accounts for the year ended 31 March 2025 set out on pages five to fourteen.

**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.



Fellow of the Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

13/12/2025

Date: .....

**Pollokshaws After School Service - PASS**

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

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	-	24,694	24,694	13,090
<b>Charitable activities</b>	4				
Childcare Service		61,055	-	61,055	73,352
Other income	5	<u>8,144</u>	<u>-</u>	<u>8,144</u>	<u>4,662</u>
<b>Total</b>		<u>69,199</u>	<u>24,694</u>	<u>93,893</u>	<u>91,104</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
Childcare Service		<u>70,551</u>	<u>24,694</u>	<u>95,245</u>	<u>94,653</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(1,352)</u>	<u>-</u>	<u>(1,352)</u>	<u>(3,549)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		102,301	-	102,301	105,850
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>100,949</u>	<u>-</u>	<u>100,949</u>	<u>102,301</u>

**CONTINUING OPERATIONS**

This statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities in both years.  
Comparative figures for the previous year by fund type are shown in note 11.

**Pollokshaws After School Service - PASS**

**Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	12	232	660
<b>CURRENT ASSETS</b>			
Debtors	13	6,683	6,858
Cash at bank		<u>97,903</u>	<u>97,262</u>
		104,586	104,120
<b>CREDITORS</b>			
Amounts falling due within one year	14	(3,869)	(2,479)
		<u>100,717</u>	<u>101,641</u>
<b>NET CURRENT ASSETS</b>			
		100,949	102,301
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>100,949</u>	<u>102,301</u>
<b>NET ASSETS</b>			
		<u>100,949</u>	<u>102,301</u>
<b>FUNDS</b>	16		
Unrestricted funds:			
General fund		100,717	101,641
Designated Fixed Asset Fund		<u>232</u>	<u>660</u>
		<u>100,949</u>	<u>102,301</u>
<b>TOTAL FUNDS</b>		<u>100,949</u>	<u>102,301</u>

12/12/2025

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

[Redacted Signature]

[Redacted Name] - Trustee



## **Pollokshaws After School Service - PASS**

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

#### **1. GENERAL INFORMATION**

Pollokshaws After School Service ("the charity") is Scottish charitable incorporated organisation governed by its constitution. It was registered as a charity in Scotland (registered number SC022278) on 02 February 1994. Its registered address is Pollokshaws Parish Church, 223 Shawbridge Street, Pollokshaws, Glasgow, G43 1QN.

#### **2. ACCOUNTING POLICIES**

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

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 (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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS102) ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

##### **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.

##### **Cash at bank and cash in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

**2. ACCOUNTING POLICIES - continued**

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Tangible fixed assets**

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

Office Equipment - 25% Straight Line

**Taxation**

Pollokshaws After School Service is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**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.

**3. DONATIONS AND LEGACIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Grants	<u>24,694</u>	<u>13,090</u>

Grants received, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Glasgow City Council	-	210
Glasgow Kelvin College	800	2,700
Glasgow Clyde College	-	1,480
Brighthorizons	19,169	8,700
University of Glasgow	3,125	-
Glasgow Children's Holiday Scheme	<u>1,600</u>	<u>-</u>
	<u>24,694</u>	<u>13,090</u>

**Pollokshaws After School Service - PASS**

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

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>Childcare Service</b>	<b>Total activities</b>
	<b>£</b>	<b>£</b>
Childcare fees	<u>61,055</u>	<u>73,352</u>

**5. OTHER INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Employment allowance	4,400	4,662
Earned Income	<u>3,744</u>	<u>-</u>
	<u>8,144</u>	<u>4,662</u>

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 7)</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Childcare Service	<u>93,715</u>	<u>1,530</u>	<u>95,245</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff costs	72,236	73,073
Telephone	735	835
Printing, postage & stationery	-	95
Play and education materials	-	1,701
Insurance	534	302
Provisions and consumables	5,525	4,143
Subscriptions	797	149
Hall hire	7,950	6,990
Excursions and activities	3,203	3,658
Training & professional fees	797	265
Cleaning	149	217
Payroll fees	993	1,002
Office equipment	-	78
Travel	218	157
Event costs	100	-
Charitable donations	50	-
Depreciation	<u>428</u>	<u>428</u>
	<u>93,715</u>	<u>93,093</u>

**Pollokshaws After School Service - PASS**

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

**8. SUPPORT COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Preparation & Independent Examination of Accounts	1,200	1,080
Accountancy - Bookkeeping	-	480
Accountancy - Support Costs	<u>330</u>	<u>-</u>
	<u>1,530</u>	<u>1,560</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**10. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	66,619	67,120
Social security costs	4,400	4,662
Other pension costs	<u>1,217</u>	<u>1,291</u>
	<u>72,236</u>	<u>73,073</u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Service Staff	<u>6</u>	<u>4</u>

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	13,090	13,090
<b>Charitable activities</b>			
Childcare Service	73,352	-	73,352
Other income	<u>4,662</u>	<u>-</u>	<u>4,662</u>
<b>Total</b>	<u>78,014</u>	<u>13,090</u>	<u>91,104</u>

**EXPENDITURE ON**

**Pollokshaws After School Service - PASS**

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>Charitable activities</b>			
Childcare Service	<u>81,563</u>	<u>13,090</u>	<u>94,653</u>
<b>NET INCOME/(EXPENDITURE)</b>	(3,549)	-	(3,549)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>105,850</u>	<u>-</u>	<u>105,850</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>102,301</u>	<u>-</u>	<u>102,301</u>

**12. TANGIBLE FIXED ASSETS**

	<b>Office equipment £</b>
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>2,514</u>
<b>DEPRECIATION</b>	
At 1 April 2024	1,854
Charge for year	<u>428</u>
At 31 March 2025	<u>2,282</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>232</u>
At 31 March 2024	<u>660</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	5,014	5,835
Payroll Account	1,326	817
Prepayments	<u>343</u>	<u>206</u>
	<u>6,683</u>	<u>6,858</u>

**Pollokshaws After School Service - PASS**

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

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred income	2,669	824
Accrued expenses	<u>1,200</u>	<u>1,655</u>
	<u><u>3,869</u></u>	<u><u>2,479</u></u>

Deferred income comprises of £244 of income received for childcare which took place in 2025/26 and £2,425 of grant income received in 2024/25 which the charity was not entitled to until the 2025/26 year.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
At 1 April	824	-
Deferred in year	2,669	824
Released in year	<u>(824)</u>	<u>-</u>
At 31 March	<u><u>2,669</u></u>	<u><u>824</u></u>

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 Total funds £</b>	<b>2024 Total funds £</b>
Fixed assets	232	-	232	660
Current assets	104,586	-	104,586	104,120
Current liabilities	<u>(3,869)</u>	<u>-</u>	<u>(3,869)</u>	<u>(2,479)</u>
	<u><u>100,949</u></u>	<u><u>-</u></u>	<u><u>100,949</u></u>	<u><u>102,301</u></u>

**Comparatives for analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2024 Total funds £</b>	<b>2023 Total funds £</b>
Fixed assets	660	-	660	1,088
Current assets	104,120	-	104,120	106,597
Current liabilities	<u>(2,479)</u>	<u>-</u>	<u>(2,479)</u>	<u>(1,835)</u>
	<u><u>102,301</u></u>	<u><u>-</u></u>	<u><u>102,301</u></u>	<u><u>105,850</u></u>

**Pollokshaws After School Service - PASS**

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

**16. MOVEMENT IN FUNDS**

	<b>At 1/4/24 £</b>	<b>Net movement in funds £</b>	<b>At 31/3/25 £</b>
<b>Unrestricted funds</b>			
General fund	101,641	(924)	100,717
Designated Fixed Asset Fund	<u>660</u>	<u>(428)</u>	<u>232</u>
	<u>102,301</u>	<u>(1,352)</u>	<u>100,949</u>
<b>TOTAL FUNDS</b>	<u>102,301</u>	<u>(1,352)</u>	<u>100,949</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	69,199	(70,123)	(924)
Designated Fixed Asset Fund	<u>-</u>	<u>(428)</u>	<u>(428)</u>
	69,199	(70,551)	(1,352)
<b>Restricted funds</b>			
Glasgow Kelvin College	800	(800)	-
Bright Horizons	19,169	(19,169)	-
University of Glasgow Fund	3,125	(3,125)	-
Glasgow Children's Holiday Scheme	<u>1,600</u>	<u>(1,600)</u>	<u>-</u>
	<u>24,694</u>	<u>(24,694)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>93,893</u>	<u>(95,245)</u>	<u>(1,352)</u>

**Comparatives for movement in funds**

	<b>At 1/4/23 £</b>	<b>Net movement in funds £</b>	<b>At 31/3/24 £</b>
<b>Unrestricted funds</b>			
General fund	104,762	(3,121)	101,641
Designated Fixed Asset Fund	<u>1,088</u>	<u>(428)</u>	<u>660</u>
	<u>105,850</u>	<u>(3,549)</u>	<u>102,301</u>
<b>TOTAL FUNDS</b>	<u>105,850</u>	<u>(3,549)</u>	<u>102,301</u>

## Pollokshaws After School Service - PASS

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 16. MOVEMENT IN FUNDS - continued

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	78,014	(81,135)	(3,121)
Designated Fixed Asset Fund	-	(428)	(428)
	78,014	(81,563)	(3,549)
<b>Restricted funds</b>			
Glasgow City Council	210	(210)	-
Glasgow Kelvin College	2,700	(2,700)	-
Glasgow Clyde College	1,480	(1,480)	-
Brighthorizons	8,700	(8,700)	-
	13,090	(13,090)	-
<b>TOTAL FUNDS</b>	<u>91,104</u>	<u>(94,653)</u>	<u>(3,549)</u>

#### 17. RELATED PARTY DISCLOSURES

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

#### 18. POST BALANCE SHEET EVENTS

At the beginning of December 2025, the premises from which the charity operates suffered extensive fire damage, resulting in the total loss of the building's interior. As a consequence, the charity is in the process of securing alternative accommodation to allow services to continue. The long-term operational and financial impact of this event is currently being assessed.

#### 19. PURPOSE OF UNRESTRICTED FUNDS

General Fund - this represents the unrestricted, free reserves of the charity.

Designated Fixed Asset Fund - this fund represents the net book value of the charity's tangible fixed assets. Annual depreciation is charged to the fund and additions are transferred to it.

#### 20. PURPOSE OF RESTRICTED FUNDS

Glasgow Kelvin College - towards childcare services. They pay parents childcare fees for them as they are students at the college. The funds go directly towards running costs and wages etc.

Brighthorizon - towards childcare services. Parents who work for JP Morgan are able to book our Holiday Club via Brighthorizons, who then cover the parents' childcare costs. Each parent can use up ten days with us per year. The funds we receive again go directly running costs.

Glasgow Children's Holiday Scheme - to support two bus trips during summer holiday club 2024, we visited Dumfries House and Almond Valley.

Glasgow University - the funds were payment for childcare services that PASS provided.