

REGISTERED COMPANY NUMBER: SC221103 (Scotland)
REGISTERED CHARITY NUMBER: SC031906

Report of the Trustees and
Financial Statements
for the Year Ended 31 July 2025
for
Parents Action Group (Playcare Out of
School Care)

K M Accounting Services Limited
North Kaim
Lochwinnoch
PA12 4LD

**Parents Action Group (Playcare Out of
School Care)**

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for the year ended 31 July 2025**

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Parents Action Group (Playcare Out of School Care)

Report of the Trustees for the year ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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

Summary of main activities of the charity in relation to its objects

To promote the care and education through Playwork, of children of primary school age in the East Kilbride district who are in need of care during out of school hours and school holidays and to provide, or assist in the provision of, facilities in the interests of social welfare for recreation and leisure-time occupation, with the object of improving their conditions of life and furtherance thereof but not otherwise;

To provide after school care and education and recreational activities;

To act as an information source for the community on issues relating to out of school care and assist community based organisations in establishing a network of similar projects.

Summary of the main achievements of the charity during the year

Staff continued to make use of online training resources as well as in person training. This included Child Protection, GDPR, Planning and Evaluation and areas of learning recommended by the Scottish Social Services Council and Scottish Care Inspectorate.

In addition to our core staff, we have continued to employ additional University students undertaking Primary Teacher Training at degree level and above. They are an asset to the organisation for both term time and holiday childcare.

FINANCIAL REVIEW

Financial review

Full details of the financial transactions are provided in the notes to the accounts.

Funding received in the year from external sources was as follows:

South Lanarkshire Council - £660 - use restricted to Holiday Playscheme Activities

South Lanarkshire Council - £3,028 – Voluntary Sector Grant 2025/26

FUTURE PLANS

In light of potential withdrawal of grants from South Lanarkshire Council, funding from our current resources will continue to be carefully managed in the coming year to ensure sustainability of the service.

As in the previous financial year, the number of service users continues to remain high and we expect to continue to sustain those numbers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a limited company, limited by guarantee as defined by the Companies Act 2006, and has no share capital. It was incorporated on 10 July 2001.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC221103 (Scotland)

Registered Charity number

SC031906

Registered office

C/o Murray Primary School
Napier Hill
East Kilbride
G75 0JP

**Parents Action Group (Playcare Out of
School Care)**

**Report of the Trustees
for the year ended 31 July 2025**

Trustees

K Thain

P Lumsden

Independent Examiner

Morag Baxter

North Kaim

Lochwinnoch

Renfrewshire

PA12 4LD

Approved by order of the board of trustees on 29/4/26 and signed on its behalf by:

..... K. Thain

K Thain - Trustee

**Independent Examiner's Report to the Trustees of
Parents Action Group (Playcare Out of
School Care)**

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

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.



Morag Baxter

North Kaim
Lochwinnoch
Renfrewshire
PA12 4LD

Date:29/4/26.....

Parents Action Group (Playcare Out of School Care)

**Statement of Financial Activities
for the year ended 31 July 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Playcare Out of School Care		<u>125,910</u>	<u>3,688</u>	<u>129,598</u>	<u>114,909</u>
EXPENDITURE ON					
Charitable activities					
Playcare Out of School Care		<u>121,175</u>	<u>3,549</u>	<u>124,724</u>	<u>119,202</u>
NET INCOME/(EXPENDITURE)		4,735	139	4,874	(4,923)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>43,622</u>	<u>1,706</u>	<u>45,328</u>	<u>49,621</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>48,357</u></u>	<u><u>1,845</u></u>	<u><u>50,202</u></u>	<u><u>45,328</u></u>

The notes form part of these financial statements

Parents Action Group (Playcare Out of School Care)

**Balance Sheet
31 July 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets		-	-	-	-
CURRENT ASSETS					
Debtors	6	1,262		1,262	2,057
Cash at bank and in hand		<u>52,423</u>	<u>1,845</u>	<u>54,268</u>	<u>54,521</u>
		53,685	1,845	55,530	56,578
CREDITORS					
Amounts falling due within one year	7	(5,328)	-	(5,328)	(11,250)
NET CURRENT ASSETS		<u>48,357</u>	<u>1,845</u>	<u>50,202</u>	<u>45,328</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,357</u>	<u>1,845</u>	<u>50,202</u>	<u>45,328</u>
NET ASSETS		<u>48,357</u>	<u>1,845</u>	<u>50,202</u>	<u>45,328</u>
FUNDS	8				
Unrestricted funds				48,357	43,622
Restricted funds				<u>1,845</u>	<u>1,706</u>
TOTAL FUNDS				<u>50,202</u>	<u>45,328</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Parents Action Group (Playcare Out of
School Care)**

Balance Sheet - continued
31 July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on
29/7/20..... and were signed on its behalf by:

K. Thain

K Thain - Trustee

**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 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.

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.

Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Parents Action Group (Playcare Out of School Care)

**Notes to the Financial Statements - continued
for the year ended 31 July 2025**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	-	-
Deficit on disposal of fixed assets	-	-
	<u>-</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	2025 <u>9</u>	2024 <u>9</u>
Staff		

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Playcare Out of School Care	<u>111,281</u>	<u>3,628</u>	<u>114,909</u>
EXPENDITURE ON			
Charitable activities			
Playcare Out of School Care	<u>115,270</u>	<u>3,932</u>	<u>119,202</u>
NET INCOME/(EXPENDITURE)	(3,989)	(304)	(4,293)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,611</u>	<u>2,010</u>	<u>49,621</u>
TOTAL FUNDS CARRIED FORWARD	<u>43,622</u>	<u>1,706</u>	<u>49,621</u>

Parents Action Group (Playcare Out of School Care)

**Notes to the Financial Statements - continued
for the year ended 31 July 2025**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	1,262	2,057
Other debtors	-	-
	<u>1,262</u>	<u>2,057</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors & accruals	<u>5,328</u>	<u>11,250</u>

8. MOVEMENT IN FUNDS

	At 1/8/24 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
General fund	43,622	4,735	48,357
Restricted funds			
Restricted	1,706	139	1,845
	<u>45,328</u>	<u>4,874</u>	<u>50,202</u>
TOTAL FUNDS			

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	125,910	121,175	4,735
Restricted funds			
Restricted	<u>3,688</u>	<u>3,549</u>	<u>139</u>
TOTAL FUNDS	<u>129,598</u>	(124,724)	(4,874)

Parents Action Group (Playcare Out of School Care)

**Notes to the Financial Statements - continued
for the year ended 31 July 2025**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
General fund	47,611	(3,989)	43,622
Restricted funds			
Restricted	2,010	(304)	45,328
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,621</u>	<u>(4,293)</u>	<u>45,328</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	111,281	(115,270)	(3,989)
Restricted funds			
Restricted	3,628	(3,932)	(304)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>114,909</u>	<u>(119,202)</u>	<u>(4,293)</u>

Parents Action Group (Playcare Out of School Care)

**Notes to the Financial Statements - continued
for the year ended 31 July 2025**

8. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	47,611	746	48,357
Restricted funds			
Restricted	2,010	(165)	1,845
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>49,621</u>	<u>581</u>	<u>50,202</u>

A 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 £
Unrestricted funds			
General fund	237,191	(236,445)	746
Restricted funds			
Restricted	7,316	(7,481)	(165)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>244,507</u>	<u>(243,926)</u>	<u>581</u>

The unrestricted General Fund is used to fund the work of the charity in accordance with the charitable objectives and at the discretion of the trustees.

The Restricted Fund is used to fund the work of the charity in accordance with the charitable objectives and in accordance with any conditions placed upon its use by the donor.

9. RELATED PARTY DISCLOSURES

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

Parents Action Group (Playcare Out of School Care)

**Detailed Statement of Financial Activities
for the year ended 31 July 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Charitable activities		
Fees	123,807	109,432
Parents' contribution to trips	1,068	1,059
Annual registration	915	730
Grants	3,688	3,688
Donations	<u>120</u>	<u>-</u>
	129,598	114,909
Total incoming resources	129,598	114,909
EXPENDITURE		
Charitable activities		
Wages & NIC	105,049	98,977
Pensions	1,031	2,396
School let. storage & cleaning	7,728	6,949
Telephone & broadband	233	214
Admin, stationery & photocopy	182	262
Website	375	375
Sundries	187	150
Toys and equipment	2,322	2,640
Snacks and disposables	3,118	2,713
Trips, parties & gifts	1,471	1,463
Arts and crafts	412	697
Garden	172	304
Travel expenses	503	89
Care Commission registration	149	165
Training	355	342
Insurance	522	657
Recruitment & disclosures	164	149
Memberships	130	60
Bank charges	<u>21</u>	<u>-</u>
	124,124	118,602
Support costs		
Governance costs		
Independent Examiner's fee	<u>600</u>	<u>600</u>
Total resources expended	124,724	119,202
Net income/(expenditure)	<u>4,874</u>	<u>(4,293)</u>