

Charity number: CS001613
Company number: SC045175
(Scotland)

PALS (Play and Learning Support)
Report of the Trustees and Unaudited Financial Statements
For the year ended 31 October 2024

PALS (Play and Learning Support)
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For the year ended 31 October 2024

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PALS (Play and Learning Support)
Report of the Trustees
For the year ended 31 October 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 October 2024. 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees have considered the Charity Commission's guidance on public benefit and regularly revise the list of objectives for which they are usually prepared to consider applications for assistance.

The present list is as follows:

- 1.To advance the health and relieve the needs of children and young people with additional support needs, and their families, in North Lanarkshire and the surrounding area.
- 2.To provide recreational facilities and activities to those young people with the aim of improving conditions of life.
- 3.The charity provides activities for children and young people, aged between 0 and 18 years who have special needs, together with their siblings. Activities are held after school hours and take place throughout the year.
- 4.The charity provides day trips and outings at weekends and during the school holidays.
- 5.Activities include dance, sensations, soft play and swim and play..
- 6.Activities are exclusive to the charity which means parents can relax and the children can be themselves which helps to improve their confidence, build lifelong friendships and gives parents/carers a base for support and friendship.
- 7.The charity trips include The Science Centre, Escape Rooms, Zip wire, Briarlands Farm, Innoflate, Heads of Ayr Farm, Canal Trips, Time Capsule, Kidz Town, Golf Town, Go-Karts and Rock n' Roller. There are also seasonal parties including Christmas, Easter and Halloween.

OBJECTIVES AND ACTIVITIES

Grantmaking

The trustees continue to work hard to secure grants for the charity and special mention is due to the hard work and diligence of Samantha Lappin and Teresa Smith in this matter.

Volunteers

The trustees would like to advise that there is an ongoing requirement for continued support for the trustees and volunteers to help us run activities and the outings we offer. The coming year will require parents and supporters to help us run activities, and to step up and serve as a trustee. We look forward to welcoming them to our board.

ACHIEVEMENTS AND PERFORMANCE

Achievements against objectives

The principal activities of the Trust are the activities arranged during the year ended 31 October 2023 which are detailed in the accounts. Recognition must be given at this time to the hard work and creativity of event co-ordinators for all their ongoing hard work.

The trustees would also like to place on record their thanks to [REDACTED], who stood down at Easter 2024 and [REDACTED] who took a leave of absence in mid 2024, for their hard work on behalf of the charity.

PALS (Play and Learning Support)
Report of the Trustees Continued
For the year ended 31 October 2024

FINANCIAL REVIEW

Reserves

During the year to 31 October 2024 the trust received total income of £15,758 (2023 £20,544) and total trust expenditure of £17,081 (2023 - £18,386). This resulted in a decrease in reserves of £1,323 (2023 decrease - £2,158) and total funds carried forward of £33,547 (2023 - £34,870)

Going concern

The trustees' consider the charity to be in a reasonable financial position and is considered to be a going concern. For the purposes of reserves held the trustees consider funds to be held as a minimum of £20,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

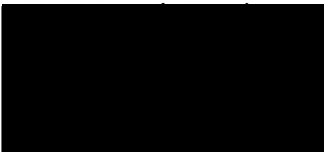
Governing document

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

Recruitment and appointment of trustees

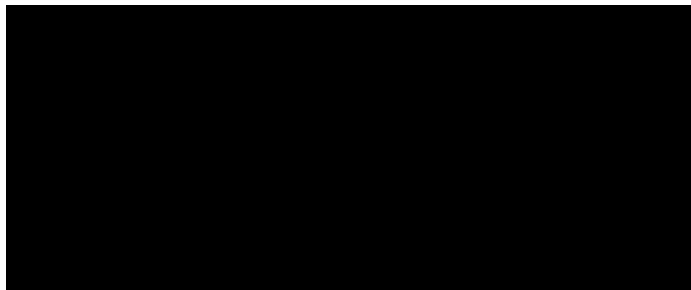
Trustees are appointed by the board or by one of the organisations entitled to do so.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	PALS (Play and Learning Support)
Charity registration number	CS001613
Company registration number	SC045175
Principal address	

Trustees

The trustees and officers serving during the year and since the year end were as follows:



Independent examiner

PM & Co Accounting Ltd
Office 14, The Muirfield Centre
1A South Muirhead Road
Cumbernauld
Glasgow
G67 1AX

Bankers

TSB Bank PLC
Royal Bank of Scotland PLC

PALS (Play and Learning Support)
Report of the Trustees Continued
For the year ended 31 October 2024

Approved by the Board of Trustees and signed on its behalf by

Chairperson

25 March 2025

PALS (Play and Learning Support)
Independent Examiners Report to the Trustees
For the year ended 31 October 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 October 2024.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 44 (1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).


Independent examiners statement

Since the Company is required by law to prepare its accounts on an accruals basis and is registered in Scotland, your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination by virtue of my membership of The Chartered Association of Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. The accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view', which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



PM & Co Accounting Ltd
Office 14, The Muirfield Centre
1A South Muirhead Road
Cumbernauld
Glasgow
G67 1AX

25 March 2025

PALS (Play and Learning Support)
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 October 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	9,207	14,670
Charitable activities	3	3,067	3,165
Other trading activities	4	3,484	2,709
Total		15,758	20,544
Expenditure on:			
Raising funds	5	(924)	(838)
Charitable activities	6/7	(16,157)	(17,548)
Total		(17,081)	(18,386)
Net income/expenditure		(1,323)	2,158
Reconciliation of funds			
Total funds brought forward		34,870	32,712
Total funds carried forward		33,547	34,870

PALS (Play and Learning Support)
Statement of Financial Position
As at 31 October 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		34,117	35,410
		34,117	35,410
Creditors: amounts falling due within one year	12	(570)	(540)
Net current assets		33,547	34,870
Total assets less current liabilities		33,547	34,870
Net assets		33,547	34,870
The funds of the charity			
Unrestricted income funds	13	33,547	34,870
Total funds		33,547	34,870

For the year ended 31 October 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Trustee
25 March 2025

PALS (Play and Learning Support)
Notes to the Financial Statements
For the year ended 31 October 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

PALS (Play and Learning Support) 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 note(s).

2. Income from donations and legacies

	2024 £	2023 £
Unrestricted funds		
Donations received	9,207	14,670
	9,207	14,670

3. Income from charitable activities

	2024 £	2023 £
Unrestricted funds		
<i>Receipts from fundraising activities</i>		
Income from charitable activities	3,067	3,165

4. Income earned from other activities

	2024 £	2023 £
Unrestricted funds		
Fund raising events	3,484	2,709
	3,484	2,709

PALS (Play and Learning Support)
Notes to the Financial Statements Continued
For the year ended 31 October 2024

5. Expenditure on other trading activities

	2024 £	2023 £
Unrestricted funds		
Fund raising events	924	680
Support costs	-	158
	<u>924</u>	<u>838</u>

6. Costs of charitable activities by fund type

	2024 £	2023 £
Unrestricted funds		
Receipts from fundraising activities	15,068	16,726
Support costs	1,089	822
	<u>16,157</u>	<u>17,548</u>

7. Costs of charitable activities by activity type

	2024 £	2023 £
Activities undertaken directly		
Receipts from fundraising activities	15,068	16,726
Other charitable activities	1,089	822
	<u>16,157</u>	<u>17,548</u>

8. Analysis of support costs

	2024 £	2023 £
Management	-	158
Governance costs	1,089	822
	<u>1,089</u>	<u>980</u>

PALS (Play and Learning Support)
Notes to the Financial Statements Continued
For the year ended 31 October 2024

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Auditor's fees	570	468
	<u>570</u>	<u>468</u>

10. Particulars of employees

	2024	2023
	£	£
Charity employees	0	0
	<u>0</u>	<u>0</u>

11. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	570	540
	<u>570</u>	<u>540</u>

13. Movement in funds

Unrestricted Funds

	Balance at 01/11/2023	Incoming resources	Outgoing resources	Balance at 31/10/2024
	£	£	£	£
<i>General</i>				
General	34,870	15,758	(17,081)	33,547
	<u>34,870</u>	<u>15,758</u>	<u>(17,081)</u>	<u>33,547</u>

PALS (Play and Learning Support)
Notes to the Financial Statements Continued
For the year ended 31 October 2024

Unrestricted Funds - Previous year

	Balance at 01/11/2022	Incoming resources	Outgoing resources	Balance at 31/10/2023
	£	£	£	£
<i>General</i>				
General	32,712	20,544	(18,386)	34,870
	32,712	20,544	(18,386)	34,870

Purpose of unrestricted Funds

General

The general fund includes all income from donations and other fundraising activities from which the trust charitable activities and operating costs are paid.

Purpose of restricted funds

General

The restricted fund represents the capital of the trust.

14. Analysis of net assets between funds

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	33,547	33,547
	33,547	33,547

PALS (Play and Learning Support)
Notes to the Financial Statements Continued
For the year ended 31 October 2024

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	34,870	34,870
	34,870	34,870

PALS (Play and Learning Support)
Detailed Statement of Financial Activities
For the year ended 31 October 2024

	2024 £	2023 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	9,207	14,670
	9,207	14,670
Charitable activities		
Income from charitable activities (Receipts from fundraising activities)	3,067	3,165
	3,067	3,165
Other trading activities		
Fund raising events	3,484	2,709
	3,484	2,709
Total incoming resources	15,758	20,544
EXPENDITURE		
Other trading activities		
Fund raising events	(924)	(680)
	(924)	(680)
Charitable activities		
Cost of direct charitable activity (Receipts from fundraising activities)	(15,068)	(16,726)
	(15,068)	(16,726)
SUPPORT COSTS		
Management		
Fundraising Management	-	(158)
	-	(158)
Governance costs		
Governance costs (Other charitable activities)	(1,089)	(822)
	(1,089)	(822)
Total resources expended	(17,081)	(18,386)
Net Expenditure	(1,323)	2,158