

Charity Number: SC045175
Company Number: CS001613
(Scotland)

PALS (Play and Learning Support) SCIO

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 October 2025

PALS (Play and Learning Support) SCIO

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PALS (PLAY AND LEARNING SUPPORT) SCIO

REPORT OF THE TRUSTEES
For the Year Ended 31 October 2025

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 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES

1. Mission Statement

To advance the lives of children with additional support needs and their families through inclusion, compassion, empowerment, collaboration and accountability. PALS will provide inclusive recreational activities for children with additional support needs and their families, improving their quality of life and overall well-being. PALS will also support parents and carers through training, information, peer support and self-care opportunities.

2. Vision

A community where every child with additional support needs has equitable access to health, support, and joyful recreation, and where families are empowered, supported, and connected.

3. Core Values

- Inclusion – Every child matters.
- Compassion – Understanding and supporting each family's journey.
- Empowerment – Enabling families and children to thrive.
- Collaboration – Partnering with local services, groups, councils, and communities.
- Accountability – Transparent, ethical use of resources and measurable impact.

ACHIEVEMENTS AND PERFORMANCE

PALS started our financial year with the following regular activities:

- Swimming
- Dance
- Soft Play

As the year progressed PALS introduced four new weekly activities:

1. Jen's Sensory Marvels started in March and unfortunately, the class had to stop in May due to an issue with the premises. We still hope that Jen's class will start again in the future.

REPORT OF THE TRUSTEES (continued)
For the Year Ended 31 October 2025

2. In April Taekwondo started, and it is an exclusive PALS class at Raw Taekwondo in Cumbernauld.
3. Stay & Play started in August, and it is a fun activity with a bouncy castle, toys, games and snacks.
4. In September Thrive Tribe started and it is for our members who are 10-18 years of age.

PALS also provides trips and events during the holidays that are either free or subsidised. The aim is to have a variety of trips and events to meet the needs and ages of our members. Our seasonal parties this year included our wonderful Christmas Lunch and a fun Easter Party. PALS also organises transport for several of the activities to help members. Here are the trips and events that were offered in the past 12 months:

Winter 2024/25	Santa Canal Cruise: Seagull Trust, Christmas Lunch, Airthrill, Irn Bru Carnival and Beauty and the Beast Panto
Spring 2025	Pizza Hut, Craft Daft on a Raft, Wonderworld, Gaming Van, Cinema, Easter party, Paradise Island Adventure Golf and Paddle boarding
Summer 2025	Seagull Trust Canal trip, Stay & Play, Wonderworld, Airthrill, Colourplay, Almond Valley, Bouncybees, Seaforce Boat, Craft Daft on a Raft, Kids Grand Prix, M&Ds, Gaming Van, Pizza Party, Kiltoonies, Paddle boarding and Active Kids Adventure Park
Autumn 2025	Pizza Hut, Wonderworld, Colourplay, Kids Grand Prix, Parent & Carer Sessions: Training from a specialist dietitian and social meet up

FINANCIAL REVIEW

Reserves

During the year to 31 October 2025 the trust received total income of £29,340 (2024 £15,758) and total trust expenditure of £29,778 (2024 £17,081). This resulted in a decrease in reserves of £438 (2023 decrease £1,323) and total funds carried forward of £33,109 (2024 was £33,547).

REPORT OF THE TRUSTEES (continued)

For the Year Ended 31 October 2025

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) SCIO
Charity registration number	SC045175
Address	10 Netherwood Place Westfield Cumbernauld G68 9LA


Trustees

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

Laura Costello	Chairperson
Lesley Brown	Secretary
Fiona Michie	Child Protection Officer & Activities Trustee
Gregor Shearer	Treasurer
Mark Smith	stood down March 2025
Mary Frances McCormick	stood down April 2025
Teresa Smith	stood down August 2025
Jan Grant	stood down May 2025
Samantha Lappin	stood down September 2025
Angela Sutherland	stood down September 2025

Independent examiner	PM & Co Accounting Ltd Office 14, The Muirfield Centre 1A South Muirhead Road Cumbernauld, Glasgow G67 1AX
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Approved by the Board of Trustees and signed on its behalf by:

Laura Costello - Chairperson 

Date: 19-3-26

PALS (Play and Learning Support) SCIO
Independent Examiners Report
For the Year Ended 31 October 2025

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 October 2025.

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).

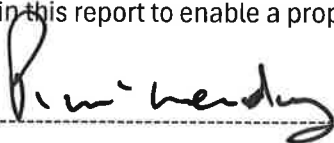
Independent Examiners Statement

Since the Company is required by law to prepare its accounts on an accrual 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination and can confirm that no matters have come to my attention in accordance 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 matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



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

12 March 2026

PALS (Play and Learning Support) SCIO
Statement of Financial Activities (including the Income and Expenditure Account)
For the year ended 31 October 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income and endowments from:					
Grants received	2	550	10,353	10,903	0
Donations		6,561	0	6,561	9,207
Fundraising activities		5,651	0	5,651	3,067
Membership fees		4,847	0	4,847	3,484
Other income		1,378	0	1,378	0
Total		18,987	10,353	29,340	15,758
Expenditure on:					
Charitable Activities	3/4	(19,425)	(10,353)	(29,778)	(17,081)
Net Income		(438)	0	(438)	(1,323)
Reconciliation of funds					
Total funds brought forward	10	33,547	0	33,547	34,870
Total funds carried forward		33,109	0	33,109	33,547

PALS (Play and Learning Support) SCIO
Statement of Financial Position
For the year ended 31 October 2025

	Notes	2025 £	2024 £
Current assets			
Debtors		0	0
Cash at bank and in hand		33,709	34,117
		<u>33,709</u>	<u>34,117</u>
Creditors: amounts falling due within one year	7	(600)	(570)
Net current assets		33,109	33,547
Total assets less current liabilities		33,109	33,547
Net assets		33,109	33,547
Represented by the funds of the charity			
Restricted income funds	11	0	0
Unrestricted income funds		33,109	33,547
Total funds		33,109	33,547

For the year ended 31 October 2025 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 the 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:



Laura Costello - Chairperson
Trustee

12 March 2026

PALS (Play and Learning Support) SCIO
Notes to the Financial Statements
For the year ended 31 October 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for the 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 in the UK and Republic of Ireland (FRS102) (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 charitable activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants received	550	10,353	10,903	0
Donations	6,561	0	6,561	9,207
Fundraising activities	5,651	0	5,651	3,067
Membership fees	4,847	0	4,847	3,484
Other income	1,378	0	1,378	0
	18,987	10,353	29,340	15,758

3. Expenditure on charitable activities

	2025	2024
	£	£
Costs associated with the charity and organised activities	25,864	13,183
	25,864	13,183

4. Costs of charitable activities by fund type

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Charitable activities	15,511	10,353	25,864	13,183
Fundraising costs	1,488	0	1,488	924
Support costs	1,801	0	1,801	2,371
Governance costs	625	0	625	603
	19,425	10,353	29,778	17,081

PALS (Play and Learning Support) SCIO
Notes to the Financial Statements (continued)
For the year ended 31 October 2025

5. Costs of charitable activities by activity type

	Activities Undertaken Directly £	Support Costs £	2025 £	2024 £
Charitable activities	25,864	0	25,864	13,183
Fundraising costs	1,488	0	1,488	924
Support costs	0	1,801	1,801	2,371
Governance costs	0	625	625	603
	27,352	2,426	29,778	17,081

6. Analysis of support costs

	2025 £	2024 £
Equipment purchased	0	76
Travelling	0	0
Rent	1500	1584
Software and web hosting	0	224
Legal and professional fees	0	0
Repairs and maintenance	0	0
Insurance	285	284
Subscriptions	0	0
Printing and stationery	0	203
Telephone charges	16	0
	1,801	2,371

7. Net income / (expenditure) for the year

£	£
2025	2024
(438)	(1,323)

This is stated after charging / (crediting)

	2025	2024
Accountants fees	600	570

8. Particulars of employees

Total staff numbers for the year ended were as follows:

	2025 £	2024 £
Charity employees	0	0
	0	0

PALS (Play and Learning Support) SCIO
Notes to the Financial Statements (continued)
For the year ended 31 October 2025

9. Trustee remuneration and related party transactions

There were no related party transactions for the period ended 31 October 2025 and none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10. Movement in funds

Unrestricted funds	Balance at 01/11/2024 £	Incoming Resources £	Outgoing Resources £	Balance at 31/10/2025 £
General fund	33,547	18,987	(19,425)	33,109
	33,547	18,987	(19,425)	33,109

Unrestricted funds - previous year	Balance at 01/11/2023 £	Incoming Resources £	Outgoing Resources £	Balance at 31/10/2024 £
General fund	34,870	15,758	(17,081)	33,547
	34,870	15,758	(17,081)	33,547

Purpose of Unrestricted Funds

General - Fund receiving unrestricted funding and payment of unrestricted expenditure.

Restricted funds	Balance at 01/11/2023 £	Incoming Resources £	Outgoing Resources £	Balance at 31/10/2024 £
Restricted	0	10,353	(10,353)	0
	0	10,353	(10,353)	0

Restricted funds - previous year	Balance at 01/11/2023 £	Incoming Resources £	Outgoing Resources £	Balance at 31/10/2024 £
Restricted	0	0	0	0
	0	0	0	0

Purpose of Restricted Funds

Restricted - Grants where restrictions have been placed on the charity spend.

PALS (Play and Learning Support) SCIO
Notes to the Financial Statements (continued)
For the year ended 31 October 2025

11. Analysis of net assets between funds

	Net Current Assets / (Liabilities)	Net Assets
Current Year	£	£
Unrestricted Funds	33,109	33,109
Restricted Funds	0	0
	33,109	33,109

	Net Current Assets / (Liabilities)	Net Assets
Previous Year	£	£
Unrestricted Funds	33,547	33,547
Restricted Funds	0	0
	33,547	33,547

PALS (Play and Learning Support) SCIO
Detailed Statement of Financial Activities
For the year ended 31 October 2025

	2025	2024
	£	£
<u>INCOME AND ENDOWMENTS</u>		
Grants received	10,903	0
Donations	6,561	9,207
Fundraising activities	5,651	3,067
Membership fees	4,847	3,484
Other income	1,378	0
Total incoming resources	29,340	15,758
<u>EXPENDITURE</u>		
Charitable activities		
Costs associated with the charity and organised activities	25,864	13,183
Support costs		
Fundraising costs	1,488	924
Equipment purchased	0	76
Travelling	0	0
Rent	1,500	1,584
Software and web hosting	0	224
Legal and professional fees	0	0
Repairs and maintenance	0	0
Insurance	285	284
Subscriptions	0	0
Printing and stationery	0	203
Telephone charges	16	0
General expenses	0	0
	3,289	3,295
Governance costs		
Audit and accountancy fees	600	570
Bank charges	25	33
	625	603
Total expenditure on charitable activities	29,778	17,081
Net Income	(438)	(1,323)