

South Glasgow Childcare Partnership Forum SCIO

Financial Statements

31 March 2025

Charity Number SC048859

**T B Dunn & Co
Chartered Certified Accountants
Ground Floor (part)
Unit 8000 Academy Business Park
51 Gower Street
Glasgow
G51 1PR**

South Glasgow Childcare Partnership Forum SCIO

Financial Statements

Year ended 31 March 2025

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South Glasgow Childcare Partnership Forum SCIO

Trustees Annual Report

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 for Charities: Statement of Recommended Practice (SORP) 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 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048859

Company number

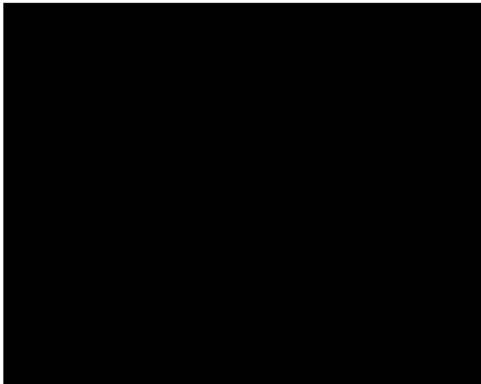
CS003715

Principal address

310 Cumberland Street
Glasgow
G5 0SS

Trustees

The Trustees who served the charity during the year are as follows:



Chairperson

Treasurer

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The Forum is a Scottish Charitable Incorporated Organisation (SCIO) (Charity number SC048859) and is governed by its constitution. It is administered by the Management Committee, elected by the members. All members are from the local community and service providers.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

South Glasgow Childcare Partnership Forum SCIO

Trustees Annual Report

Year ended 31 March 2025

Continued

Aims of the Forum

South Glasgow Childcare Partnership Forum SCIO aims to:

- Promote the care and education of children in the South of Glasgow.
- Promote the exchange of information, opinion, expertise and experience among parents, the community and the diverse organisations which affect the quality of life in the community for children and their families.
- Engage in structures, which will make a positive contribution to policy making, and implementation as it affects children.
- Raise and manage funds and other resources, where appropriate, as it affects provision for children.
- Participate in other forms of community activity, which the group decides to be of benefit to children and their families.

Review of Developments, Activities and Achievements

The Management Committee of the Forum would like to thank all its members for their support. We would like to welcome all new members and look forward to continuing to support and promote quality childcare in the south side of Glasgow.

The financial results are set out in the attached accounts. During the year the Forum had net incoming resources of £12,318 (2024: £38,126) and funds carried forward as at 31 March 2025 totalled £130,500 (2024: £118,182).

Reserves policy

Reserves are held at a level which will enable the charity to continue its objectives.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

South Glasgow Childcare Partnership Forum SCIO

Trustees Annual Report


Year ended 31 March 2025

Continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees


Chairperson
South Glasgow Childcare Partnership Forum SCIO
310 Cumberland Street
Glasgow
G5 0SS

Approved by the Trustees on 

Independent Examiner's Report to the Trustees

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

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. 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.

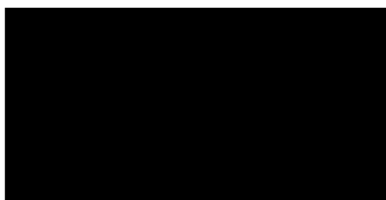
Independent examiner's statement

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.



T B Dunn & Co
Ground Floor (part)
Unit 8000 Academy Business Park
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G51 1PR

Date: [31/1/2026]

South Glasgow Childcare Partnership Forum SCIO

Statement of Financial Activities

Year ended 31 March 2025

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
	<u>Note</u>				
<u>Incoming Resources</u>					
Grants receivable	2	-	152,974	152,974	179,760
Other income	3	10,524	-	10,524	10,865
		-----	-----	-----	-----
<u>Total Incoming Resources</u>		10,524	152,974	163,498	190,625
		-----	-----	-----	-----
<u>Resources Expended</u>					
Direct charitable expenditure	4	-	136,126	136,126	136,085
Management and administration	5	-	15,054	15,054	16,414
		-----	-----	-----	-----
<u>Total Resources Expended</u>	6	-	151,180	151,180	152,499
		-----	-----	-----	-----
<u>Net incoming resources before transfers</u>		10,524	1,794	12,318	38,126
Transfer between funds		(10,524)	10,524	-	-
		-----	-----	-----	-----
<u>Net incoming resources for the year</u>		-	12,318	12,318	38,126
<u>Reconciliation of funds</u>					
Balance brought forward at 1 April 2024		-	118,182	118,182	80,056
		-----	-----	-----	-----
<u>Balances carried forward at 31 March 2025</u>		-----	-----	-----	-----
		-----	130,500	130,500	118,182
		-----	-----	-----	-----

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the Charity are classified as continuing.

The notes on pages 7 to 11 form part of these financial statements.

South Glasgow Childcare Partnership Forum SCIOBalance Sheet31 March 2025

	<u>Note</u>	£	<u>2025</u>	£	<u>2024</u>	£
<u>Fixed Assets</u>						
Tangible assets	8			2,796		2,110
<u>Current Assets</u>						
Debtors	9		9,461			4,455
Cash at bank and in hand			120,043			113,417
			129,504			117,872
<u>Creditors: Amounts falling due within one year</u>						
	10		(1,800)			(1,800)
<u>Net Current Assets</u>						
				127,704		116,072
<u>Total Assets Less Current Liabilities</u>						
				130,500		118,182
<u>Funds</u>						
Restricted	11		130,500			118,182
Unrestricted			-			-
<u>Total Funds</u>						
				130,500		118,182

These financial statements were approved by the members of the committee and are signed on
 [29/07/2025] on their behalf by:

Chairperson

Treasurer

The notes on pages 7 to 11 form part of these financial statements

Notes to the Financial Statements

Year ended 31 March 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Grants are recognised when the related conditions for legal entitlement to the grant have been met.
- Investment income is accounted for on an accruals basis.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. The following specific policies are applied to particular categories of expenditure:

- Costs of generating funds comprise the costs associated with dispensing services of the charity.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

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

Fixtures and fittings	- 20% on cost
Computer equipment	- 33.33% on cost and 25% 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.

South Glasgow Childcare Partnership Forum SCIO

Notes to the Financial Statements

Year ended 31 March 2025

2. GRANTS RECEIVABLE

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2025</u>	<u>Total Funds 2024</u>
	£	£	£	£
Glasgow City Council	-	90,554	90,554	97,166
GCC - Training	-	250	250	-
Garfield Weston	-	-	-	15,000
Big Lottery Fund	-	39,795	39,795	47,900
New Gorbals Housing	-	15,480	15,480	18,944
Rainton Construction	-	5,000	5,000	-
Culture & Sport	-	1,895	1,895	750
	-----	-----	-----	-----
	<u>-</u>	<u>152,974</u>	<u>152,974</u>	<u>179,760</u>

3. OTHER INCOME

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2025</u>	<u>Total Funds 2024</u>
	£	£	£	£
Miscellaneous income	10,524	-	10,524	10,865
	-----	-----	-----	-----
	<u>10,524</u>	<u>-</u>	<u>10,524</u>	<u>10,865</u>

South Glasgow Childcare Partnership Forum SCIO

Notes to the Financial Statements

Year ended 31 March 2025

4. COSTS IN FURTHERANCE OF CHARITABLE OBJECTS

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2025</u>	<u>Total Funds 2024</u>
	£	£	£	£
Provision of charitable services:				
Giggle N Grow	-	136,786	136,786	136,056
Forum	-	-	-	29
	<u>-</u>	<u>136,786</u>	<u>136,786</u>	<u>136,085</u>

**Analysis of provision of
charitable services:**

	<u>Staff Costs</u>	<u>Other Costs</u>	<u>Total 2025</u>	<u>Total 2024</u>
	£	£	£	£
Giggle N Grow	<u>96,544</u>	<u>40,242</u>	<u>136,786</u>	<u>136,056</u>
Forum	<u>-</u>	<u>=</u>	<u>=</u>	<u>29</u>

5. MANAGEMENT AND ADMINISTRATION

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2025</u>	<u>Total Funds 2024</u>
	£	£	£	£
Office costs	-	12,557	12,557	14,614
Accountancy fees	-	1,837	1,837	1,800
	<u>-</u>	<u>14,394</u>	<u>14,394</u>	<u>16,414</u>

6. TOTAL RESOURCES EXPENDED

	<u>Staff Costs</u>	<u>Depreciation</u>	<u>Other Costs</u>	<u>Total 2025</u>	<u>Total 2024</u>
	£	£	£	£	£
Direct charitable expenditure	96,544	-	40,242	136,786	136,085
Management and Administration	-	949	13,445	14,394	16,414
	<u>-</u>	<u>-</u>	<u>53,687</u>	<u>151,180</u>	<u>152,499</u>

South Glasgow Childcare Partnership Forum SCIO

Notes to the Financial Statements

Year ended 31 March 2025

The aggregate payroll costs were:

	<u>2025</u>	<u>2024</u>
	£	£
Wages and salaries	95,855	88,624
National Insurance costs	-	-
Pension contributions	689	465
	<u>96,544</u>	<u>89,089</u>

The average number of employees during the year was:

6

No employee received remuneration of £60,000 or more.

7. OPERATING PROFIT

Operating profit is stated after charging:

	<u>2025</u>	<u>2024</u>
	£	£
Depreciation	<u>949</u>	<u>550</u>

8. TANGIBLE FIXED ASSETS

	<u>Equipment</u>
<u>Cost</u>	£
At 1 April 2024	19,168
Additions	1,636
	<u>20,804</u>
At 31 March 2025	<u>20,804</u>
<u>Depreciation</u>	
At 1 April 2024	17,059
Charge for the year	949
	<u>18,008</u>
At 31 March 2025	<u>18,008</u>
<u>Net Book Value</u>	
At 31 March 2025	<u>2,796</u>
At 31 March 2024	<u>2,109</u>

South Glasgow Childcare Partnership Forum SCIO

Notes to the Financial Statements

Year ended 31 March 2025

9. DEBTORS

	<u>2025</u>	<u>2024</u>
	£	£
Other debtors	<u>9,461</u>	<u>4,455</u>

10. CREDITORS: Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Accruals	1,800	1,800
	<u>1,800</u>	<u>1,800</u>

11. NET ASSETS BY FUND

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£
Fixed Assets	-	2,796	2,796	2,110
Current Assets				
Debtor and prepayments	-	9,461	9,461	4,455
Cash at bank and in hand	-	120,043	120,043	113,417
Current Liabilities				
Creditors and accruals	-	(1,800)	(1,800)	(1,800)
Net Assets	<u>-</u>	<u>130,500</u>	<u>130,500</u>	<u>118,182</u>

12. RESTRICTED FUNDS

Movement in resources:

	<u>Balance at</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Balance at</u>
	<u>1 April 2024</u>		<u>&</u>	<u>31 March</u>
	£	£	<u>Transfers</u>	<u>2025</u>
	£	£	£	£
Giggle N Grow Fund	<u>118,182</u>	<u>163,498</u>	<u>(151,180)</u>	<u>130,500</u>

The Giggle N Grow Fund is to help fund Giggle N Grow events and packs for children in the South Side of Glasgow

Management Information

Year ended 31 March 2025

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 1 to 11.

South Glasgow Childcare Partnership Forum SCIO

Giggle N Grow

Statement of Financial Activities

Year ended 31 March 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
INCOME		
Grants receivable	147,974	174,760
Sundry receipts	10,524	10,865
	-----	-----
TOTAL INCOME	158,498	185,625
 CHARITABLE EXPENDITURE		
Wages and salaries	96,544	89,089
Other direct charitable costs	39,282	34,936
Staff training	-	384
Merchandise	960	11,647
	-----	-----
	136,786	136,056
 MANAGEMENT AND ADMINISTRATION		
Telephone	1,032	1,235
Admin, post and stationery	4,851	5,801
Accountancy fees	918	900
Travel	2,202	3,783
Depreciation	863	523
Insurance	795	668
Sundry expenses	20	-
Bank charges	5	-
	-----	-----
	10,686	12,910
	-----	-----
TOTAL EXPENDITURE	<u>147,472</u>	<u>148,966</u>
 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	<u>11,026</u>	<u>36,659</u>

South Glasgow Childcare Partnership Forum SCIO

Forum

Statement of Financial Activities

Year ended 31 March 2025

	<u>2025</u> £	<u>2024</u> £
INCOME		
Grants receivable	5,000	5,000
	-----	-----
TOTAL INCOME	5,000	5,000
 CHARITABLE EXPENDITURE		
Other direct charitable costs	-	29
	-----	-----
	-	29
 MANAGEMENT AND ADMINISTRATION		
Admin, post and stationery	2,703	2,577
Accountancy fees	918	900
Depreciation	87	27
	-----	-----
	3,708	3,504
	-----	-----
TOTAL EXPENDITURE	<u>3,708</u>	<u>3,533</u>
 NET INCOMING RESOURCES FOR THE YEAR	<u>1,292</u>	<u>1,467</u>