

**PLAYTIME EARLY YEARS SCIO
TRUSTEES' REPORT & ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

SCOTTISH CHARITY NO. SC000767**

PLAYTIME EARLY YEARS SCIO

CHARITY INFORMATION

Trustees Listed on Trustees Report

Charity Number SC000767

Principal Address 22 Smith Street
Dalry
Ayrshire
KA24 5BZ

Independent Examiner Ken McCracken B.Acc, C.A.
JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

Bankers The Royal Bank of Scotland
69 High Street
Irvine
KA12 OAL

PLAYTIME EARLY YEARS SCIO

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PLAYTIME EARLY YEARS SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their report and independently examined Statement of Receipts and Payments for the period ended 30 June 2025.

Principal activity

The principal objects of the organisation are to create a happy, stimulating and safe environment where children can develop their social, emotional, physical and intellectual skills in their pre-school years.

Constitution and Legal Status

The organisation is a Scottish Charitable Incorporated Organisation (SCIO). This SCIO was incorporated on 2 June 2014 and the effective date of activation was 1 July 2014.

The organisation previously operated as an unincorporated Scottish charity (known as Playtime Nursery – under the same charity number). All activities of this entity were transferred to the SCIO with effect from 1 July 2014.

The standard Early Years Scotland - early years group constitution is adopted annually by the Trustees appointed at the AGM.

Trustees

The following Trustees served throughout the financial year:

Alyson Reid	-	Chairperson (appointed 30.08.24)
Emma Miller	-	Chairperson (resigned 30.08.24)
Jill Pearson	-	Treasurer (appointed 30.08.24)
Jill Pearson	-	Treasurer (resigned 30.08.24)
Sarah Fairfield	-	(appointed 30.08.24)
Nicola Hill	-	(appointed 30.08.24)
Hazel Kirkpatrick	-	(appointed 30.08.24)
Jacqueline Morrison	-	(appointed 30.08.24)
Margaret McLellan	-	(appointed 30.08.24)
Laura Pughe	-	(appointed 30.08.24)
Valerie Reid	-	(appointed 30.08.24)
Lee Robinson	-	(appointed 30.08.24)
Jen Smith	-	(appointed 30.08.24)
Christina Stevenson	-	(appointed 30.08.24)
Anissa Andrews	-	(resigned 30.08.24)
Lorna Glen	-	(resigned 30.08.24)
Hazel Kirkpatrick	-	(resigned 30.08.24)
Samantha McKinnon	-	(resigned 30.08.24)
Jacqueline Morrison	-	(resigned 30.08.24)
Heather Reid	-	(resigned 30.08.24)
Christina Smith	-	(resigned 30.08.24)
Lisa Smith	-	(resigned 30.08.24)
Gillian Gallacher	-	(resigned 30.08.24)

There have been no further changes since the year-end date.

Trustees are appointed annually at the AGM in accordance with the constitution. Employees are excluded and recruitment of Trustees comes from parents of children who attend the nursery.

Independent Examiner

Ken McCracken B.Acc, C.A. of JRD LLP stands for reappointment as Independent Examiner at the forthcoming AGM.

Organisational Structure

The Management Committee is responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Committee members are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

There were 7 employees on the payroll during the year, with the number reducing to 6 at 30 June 2025.

PLAYTIME EARLY YEARS SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows an excess of payments over receipts of £4,178 (2024: £4,239). An analysis by restricted and unrestricted funds is shown at note 1 on page 3 of the accounts.

Reserves Policy

There is no formal reserves policy. Unrestricted funds carried forward at 30 June 2025 were £24,916 (2024: £29,340).

Significant Activities

After 50 years of paying hourly hall lets to community halls, daily setting up and dismantling, Playtime Early Years re-opened in their new premises at 22 Smith Street in August 2022 following a tremendous amount of hard work liaising with staff, children, parents and the various agencies.

We continue to implement the early year's expansion 1140 hours granted by Care Inspectorate in August 2019. We deliver quality early learning and childcare 6 hours per day, 5 days per week, Monday to Friday term-time 38 weeks of the year with a hot lunch delivered from Dalry Primary school kitchens. These hours equate to the 1140 hours NAC fund us for the term after a child's third birthday.

24 children were registered for 2024/2025 of which 16 were funded at August 2024.

We held various fundraising events throughout the year that included a Quiz Night, Bouncing Bingo, online raffles at Christmas and the summer, and families taking part in the Kiltwalk 2025. In addition, parents contributed to a 'Bake Sale' once a month and knitted chicks for Easter eggs to sell for nursery funds. We had a final fundraising event of a Family Disco.

Parents and staff also worked extremely hard last year and were successful in the grant application to The Co-op Community Fund who awarded a further £1190 towards various items – and to further develop the outdoor area. We were also successful in Dalry Parish Boundary Trust granting us £2000 towards trips to the theatre, farm park, and fun day entertainer.

During the year, in addition to the normal curricular activities, we had various themed events. In October we had a Halloween party. In December we had a Christmas Party. In February and May we had a visit from Lauren Shaw Photography. In June, summer outing was to Heads of Ayr Farm Park which was a great hit and closing the year with a special 'Graduation'.

Trustees responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005.
- Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 29 August, 2025 and signed on their behalf by:



Jill Pearson
Treasurer

PLAYTIME EARLY YEARS SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLAYTIME EARLY YEARS SCIO

I report on the accounts of the charity for the year ended 30 June 2025, which are set out on pages 2 to 4.

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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 the course of 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 comply with Regulation 9 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.



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

**JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT**

29 August, 2025

PLAYTIME EARLY YEARS SCIO

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

	Notes	2025 £	£	2024 £	£
<u>Receipts</u>					
NAC Grants:					
- Revenue Funding		151,495		140,036	
- Specific Funding		2,344		2,202	
Co-Op Community Fund		1,190		833	
Edinburgh Mathematics		250		-	
Parish Boundary Trust		2,000		-	
Fees		6,204		8,541	
Fundraising		6,699		6,933	
Donations and Sponsors		-		48	
Sweatshirts & Photos		22		7	
			170,204		158,600
<u>Payments</u>					
Hall Lets		8,400		8,400	
Early Years Staff Wages		135,161		124,719	
Early Years Staff Pensions		6,529		5,971	
Childrens Entertainment		2,474		2,407	
Insurance and subscriptions		1,282		1,246	
Heat and light		2,983		3,883	
Cleaning		5,040		3,479	
Telephone		804		648	
Refurbishment/Relocation costs		512		1,427	
Nursery Equipment costs		749		2,249	
Milk and Snacks		2,298		1,901	
Meals		71		517	
Professional Fees:					
- Independent Examiner		300		300	
- Accountancy		180		180	
- Payroll Bureau and Pensions		492		636	
Sweatshirts & Photos		-		468	
Printing, Postage, Stationery & Purchases		6,864		4,149	
Bank charges		243		259	
			174,382		162,839
Excess of (Payments)/Receipts for year			<u>(4,178)</u>		<u>(4,239)</u>
Cash & Bank Balances brought forward			29,860		34,099
Excess of (Payments)/Receipts for year			<u>(4,178)</u>		<u>(4,239)</u>
Cash & Bank Balances carried forward	3		<u>25,682</u>		<u>29,860</u>

PLAYTIME EARLY YEARS SCIO

STATEMENT OF BALANCES
AS AT 30 JUNE 2025

	Notes	2025 £	2024 £
Assets			
Balance brought forward		35,516	35,516
Additions during year		-	-
Balance carried forward		35,516	35,516
Fixed assets are shown at historical cost with no depreciation applied.			
Bank and Cash Balances		2025 £	2024 £
Petty Cash		18	18
Bank Current Account		25,664	29,842
Total		25,682	29,860
Debtors		2025 £	2024 £
North Ayrshire Council Funding		19,498	18,749
Holiday Pay		10,566	8,421
S Scott Donation		100	-
		30,164	27,170
Liabilities		2025 £	2024 £
Independent Examiner's fees		180	180
Accountancy fees		300	300
NEST pension		545	524
C&J Party Hire		250	-
Family Disco		390	-
Lyreco		173	-
Electricity		-	153
		1,838	1,157
Funds		2025 £	2024 £
Restricted Funds	3	702	520
Unrestricted Funds	3	24,916	29,340
		25,618	29,860

Approved by the Trustees on 29 August, 2025 and signed on their behalf by:



Jill Pearson
Treasurer

**NOTES TO ACCOUNTS
AS AT 30 JUNE 2025**

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The Trustees consider that all remaining funds are unrestricted.

3 Analysis of Funds

	Restricted Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2025 £	Total Funds 2024 £
Receipts						
North Ayrshire Council	-	-	153,839	142,238	153,839	142,238
Co-Op Community Fund	1,190	833	-	-	1,190	833
Edinburgh Mathematics	250	-	-	-	250	-
Parish Boundary Trust	2,000	-	-	-	2,000	-
Donations	-	-	-	48	-	48
Receipts from fundraising activities	-	-	6,721	6,940	6,721	6,940
Receipts from charitable activities	-	-	6,204	8,541	6,204	8,541
Total	3,440	833	166,764	157,767	170,204	158,600
Payments						
Expenses for fundraising activities	-	-	-	468	-	468
Payments relating directly to charitable activities	3,258	313	170,888	161,758	174,146	162,071
Governance costs	-	-	300	300	300	300
Total	3,258	313	171,188	162,526	174,446	162,839
Net Receipts/(Payments)	182	520	(4,424)	(4,759)	(4,242)	(4,239)
Transfer between funds	-	-	-	-	-	-
Net Movement In Funds	182	520	(4,424)	(4,759)	(4,242)	(4,239)
Total funds brought forward	520	-	29,340	34,099	29,860	34,099
Fund Balances Carried Forward	702	520	24,916	29,340	25,618	29,860

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