

Denholm Pre School Playgroup

Scottish Charity SC002120

Trustees Annual Report & Accounts

for the year ended 31st March 2025

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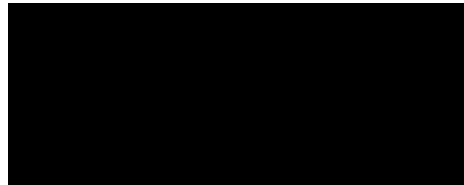
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Reference & Administrative Information

Charity Name: Denholm Pre School Playgroup

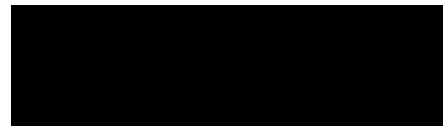
Scottish Charity No: SC002120

The Charities Principal Address:

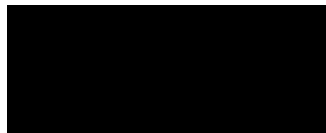


Charities Trustees on date of approval including office held:

Chairperson
Treasurer
Secretary

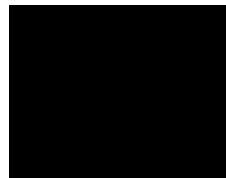


Names of other trustees during the period:



Resigned June 24
Resigned June 24
Resigned June 24

Independent Examiner:



Bankers:

TSB Bank plc
PO Box 1000
BX4 7SB

Structure, Management & Governance

The Playgroup is a charitable unincorporated association governed by a constitution; the first version was undertaken in May 2002 with various updates since.

Appointment & Training of Trustees

The membership of the Playgroup consists of all parents or guardians of children on the attendance register for the Playgroup and any registered childminder or adult family carer who regularly accompanies a child on the register.

These members appoint or re-appoint the Office Bearers from the Playgroup membership at the Annual General Meeting.

Objectives & Activities

Charitable Purposes

As set out in the 'Constitution' and 'The Charities and Trustee Investments (Scotland) Act 2005' the purpose(s) of Denholm Pre School Playgroup are the following: -

- The advancement of education.

The Playgroups purposes, as recorded in our constitution, are to advance the education of pre-school children with emphasis on play experience, so that they may take a constructive place in the community and also to advance the education for their parents and other appropriate persons.

Summary of the main activities in relation to these objects

The Playgroup shall seek to provide safe and satisfying group play in which parents take part when appropriate and to encourage other charitable activities through which parents may help children.

Achievements & Performance

Denholm Pre School Playgroup have been very busy this year with lots of new children and families.

We made Lego and Duplo models for the village flower show in September. We also had a chance to visit the flower show exhibits the day before and went to visit the Jumbulance as it passed through the village with VIP's who were on their way to the Netherlands.

Along with school we attended the Borders Book Festival in Hawick and listened to Vivian French read her book "Telling the Time".

We all dressed up for Halloween and held a very successful party. We also visited the book fair in school and Playgroup bought all the children a book they had chosen by themselves, and held a teddy bear's picnic for Children in Need. We were given a donation by Oregon timber which we shared with school. We took part in Scottish poetry recitation which the children managed to say in front of our Early Years Teacher.

As there was not a Christmas Fayre in school, we had our own stall in which the parents helped the children sell things they had made. We had a polar express day at Christmas as well as a party, with Santa leaving the children gifts. We also had a Christmas Stay and Play with parents.

We held a Teambuilding Day and lunch to welcome new staff and introduce new paperwork for everyone, including Numeracy training led by our Early Years Teacher.

We were visited by a group of people from the council to help design the new playpark in the village, with the children having very definite ideas of what they would like.

Parent communication has been good and we have held Mother's Day tea parties and Father's Day breakfasts as well as open days and committee meetings. Good transition visits from new children coming into Playgroup after the summer and with school for children moving on to Primary 1 which have worked really well.

We had a lovely trip to Hawick involving playing at the park, having a picnic lunch out and then seeing the horses leave for the ride out as part of Hawick Common Riding celebrations. The Cornet and his party came to the school to visit everyone for the first time as a new tradition on the Tuesday of Common Riding week.

Financial Review & Preserve Policy

The charity aims to hold within its reserves the amount equivalent to six months running costs (£75,000).

There was a deficit this year. The trustees will continue to maintain regular monitoring of the Charities finances.

Voluntary Help & Gifts in Kind

The Office Bearers do not receive any remuneration or expenses during the year all their time is donated to the working of the group.

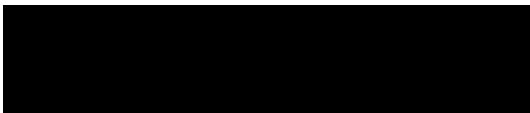
Statement of Trustees Responsibilities

The members of the Charity must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The members of the Charity are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

This report was approved by the trustees and signed on their behalf by

Signed:

 ...

Dated:

.....

Receipts & Payments Account Year Ended 31st March 2025

	Notes	Un Restricted	Restricted Funds	Total 2025	Total 2024
Receipts					
Donations		1,550.00	0.00	1,550.00	0.00
Receipts from Fund Raising Activities	1	237.00	0.00	237.00	609.90
Other Charitable Activities	2	15,139.40	0.00	15,139.40	13,403.44
Grants	3	0.00	172,873.22	172,873.22	189,116.40
Bank Interest		819.70	0.00	819.70	621.44
Total Receipts		17,745.70	172,873.22	190,618.92	203,751.18
Payments					
Expenses from Fund Raising Activities	4	0.00	0.00	0.00	5.30
Expenses from Charitable Activities	5	750.00	218,435.81	219,185.81	163,821.99
Independent Examination		250.00	0.00	250.00	250.00
Total Payments		1,000.00	218,435.81	219,435.81	164,077.29
Net Receipts/(Payments)		16,745.70	(45,562.59)	(28,816.89)	39,673.89
Transfer between Funds		(26,367.33)	26,367.33		
Surplus/(Deficit) for Year		(9,621.63)	(19,195.26)	(28,816.89)	39,673.89
Statement of Balances As at 31st March 2025					
		Un Restricted	Restricted Funds	Total 2025	Total 2024
Balances at Start of Year		98,703.98	47,974.22	146,678.20	107,004.31
Surplus/(Deficit) for Year		(9,621.63)	(19,195.26)	(28,816.89)	39,673.89
Balances at End of Year		89,082.35	28,778.96	117,861.31	146,678.20
Other Assets					
No Other Assets Held					
Liabilities					
No Outstanding Liabilities					

Financial Statements approved by the Charity and signed on its behalf by:

Signed: 

Dated:

Notes to the Accounts

	Un Restricted Funds	Restricted Funds	Total 2025	Total 2024
1 Incoming from Fund Raising Activities				
Other Fundraising	65.00	0.00	65.00	281.60
Christmas Cards	0.00	0.00	0.00	5.30
Polo Shirts & Hoodies	172.00	0.00	172.00	323.00
	<u>237.00</u>	<u>0.00</u>	<u>237.00</u>	<u>609.90</u>

2 Incoming from Charitable Activities

Daily Subs	15,139.40	0.00	15,139.40	13,403.40
Refreshments/Snacks	0.00	0.00	0.00	0.00
Total	<u>15,139.40</u>	<u>0.00</u>	<u>15,139.40</u>	<u>13,403.40</u>

3 Grants

Scottish Borders Council	0.00	172,873.22	172,873.22	189,116.40
Total	<u>0.00</u>	<u>172,873.22</u>	<u>172,873.22</u>	<u>189,116.40</u>

Notes to the Accounts cont'd**4 Expended from Fund Raising Activities**

	Un Restricted Funds	Restricted Funds	2025	2024
Other Fundraising	0.00	0.00	0.00	5.30
Total	0.00	0.00	0.00	5.30

5 Expenses from Charitable Activities**Staff Costs**

Wages	0.00	180,583.90	180,583.90	166,392.23
Wages Costs	0.00	1,725.77	1,725.77	2,381.87
Staff Travel/Expenses	0.00	53.00	53.00	52.10
Employer & Employee Pension Costs	0.00	7,398.74	7,398.74	5,875.14
Sub & Courses & PVG	0.00	478.40	478.40	347.60

Other Running Costs

Care Inspectorate & Social Services	0.00	217.00	217.00	157.00
Stationery & Advertisements	0.00	1,476.28	1,476.28	878.41
Snacks/Food Items	0.00	6,231.24	6,231.24	7,441.23
Postage	0.00	108.10	108.10	84.80
Telephone	0.00	1,330.72	1,330.72	1,137.78
Insurance	0.00	1,224.40	1,224.4	2,321.16
Cleaning Expenses	0.00	1,190.07	1,190.07	1,424.19
Materials & Small Items	0.00	12,981.41	12,981.41	15,328.48
Books	0.00	598.36	598.36	0.00
Trips	0.00	360.00	360.00	0.00
Equipment Purchased/Repairs	0.00	2,478.42	2,478.42	0.00
Denholm School – Oregon Timber share	750.00	0.00	750.00	0.00
Total	750.00	218,435.81	219,185.81	163,821.99

Notes to the Accounts cont'd

6 Purposes of Funds

Denholm Pre School Playgroup received its usual grant from Scottish Borders Council, the last payment received in March and is therefore carried forward to the new financial year as restricted funds (£28,778.96), all other income has been generated from Fund Raising Activities as well as the Charities Activities' and is un-restricted income.

Prepayments to Greaves West & Ayre for wages have been made and they currently hold £40,102.00 for wages.

The accounts have been prepared in line with the Receipts & Payments method.

The balances as at the year-end are as follows:

Bank Accounts	TSB Account 642	Restricted Funds	28,778.96
		Un-restricted Funds	33,418.57
	TSB Account 849	Un-restricted Funds	54,832.93
	TSB Account 920	Un-restricted Funds	830.85
	Total Funds		£117,861.31

7 Accounting Notes

Incoming Resources are recognised when receivable, which is when the charity becomes entitled to resource.

Resources Expended are recognised when there is a legal or constructive obligation to make payment. They are classified into the following categories:

- Costs of Generating Funds (Fundraising)
- Charitable Activities (Costs incurred in the delivery of the charities activities and service)
- Governance Costs (Costs associated with the strategic management of the charity)

8 Trustee & Related Parties

No payments were made directly to Charity Trustees this financial period. Any expenses paid are reimbursements of expenses for the running of the charity.

Independent Examiner's Report on the Accounts

Denholm Pre School Playgroup Scottish Charity SC002120

**For the Period to 31st March 2025
Set out on pages 7 to 10**

Receptive Responsibilities of Trustee & 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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 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.

Name of Examiner

Signed

Dated

Address

