

29 March 2022



OSCR  
9 Riverside Drive  
DUNDEE  
DD1 4NY

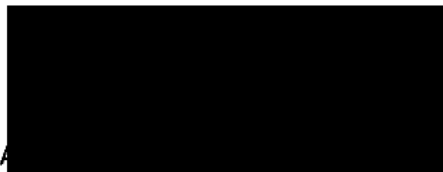
15 Boyndie Street  
Banff AB45 1DY  
T: 01261 818463  
E: enquiries@andersonca.co.uk  
www.andersonca.co.uk

Dear Sir/Madam

**Banff Playgroup - SC004815**

Please find enclosed a copy of the 2021 accounts for the above named client for your files.

Yours faithfully,



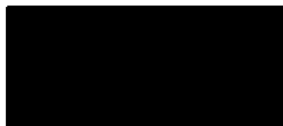
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**Banff Pre-School Playgroup &  
Parent and Toddlers Group  
SC004815**

**Receipts and Payments Account  
For the Year Ended 30 April 2021**

	2020-21	2019-20
<b>RECEIPTS</b>		
Fees	£71,619	£90,347
Grants	£6,125	£5,088
Donations	£50	£0
Fundraising	£4,893	£8,823
Bank Interest	£1	£0
Misc Sales	£0	£130
<b>TOTAL RECEIPTS</b>	<b>£82,688</b>	<b>£104,388</b>
<b>PAYMENTS</b>		
Wages and Inland Revenue	£82,566	£64,495
Groceries for snack etc	£1,047	£943
Equipment	£4,448	£5,526
Trips and Outgoings	£330	£858
Insurance, Registration, Family Centre Donation and Disclosures Misc Expenses	£882	£463
Accountancy	£1,631	£1,313
Pension	£1,914	£352
Art & Crafts	£149	£0
Photographs		£1,282
Raffle Prizes	£1,217	£777
Embroidery	£132	£350
Donations	£0	£0
Misc Expenses	£659	£403
Rent	£4,097	£602
Subscriptions	£317	£0
Stationary, Postage, advertising and Photocopying	£72	£616
<b>TOTAL PAYMENTS</b>	<b>£99,461</b>	<b>£77,980</b>
<b>Surplus/(Deficit) for Year</b>	<b>-£16,773</b>	<b>£26,408</b>

Approved by:



**Statement of Balances - As at 30 April 2021**

	<b>Unrestricted F</b>	<b>Restricted F</b>	<b>2021</b>	<b>2020</b>
Opening Cash in hand and at Bank	£30,789.00	£0.00	£30,789.00	£18,785.00
Surplus / (Defecit) for year	-£16,772.98	£0.00	-£16,772.98	£26,408.00
Closing Cash in hand and at Bank	£14,016.02	£0.00	£14,016.02	£45,193.00

**Bank and Cash Balances**

Bank Deposit Account	£17,713.82	£0.00	£17,713.82
Bank Redundancy Account	£10,001.59	£0.00	£10,001.59
Petty Cash	£0.00	£0.00	£0.00
	£27,715.41	£0.00	£27,715.41

**Other Assets - Unrestricted Fund**

Play Equipment (estimated value)	£5,000.00
HMRC Overpayment	
Fees yet to be received for April 2018	£5,000.00

**Liabilities - unrestricted fund**

Independent Examiners fee

## **Independent Examiner's Report to the Trustees of Banff Pre-school Playgroup**

I report on the accounts of the charity for the year ended 30<sup>th</sup> April 2021.

### **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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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 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
- 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.

Approved by:



15 Boyndie Street  
Banff  
AB45 1DY

28 January 2022