

**AUCHTERLESS  
PLAYGROUP**

**ACCOUNTS  
FOR YEAR ENDED  
31 MARCH 2025**

## **Auchterless Playgroup**

### **Independent examiner's report on the Accounts for the year ended 31<sup>st</sup> March 2025 to the trustees/members of Auchterless Playgroup**

**Scottish Charity Number SC005029**

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts as set out in pages four to seven 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 the 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 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 in those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning 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.

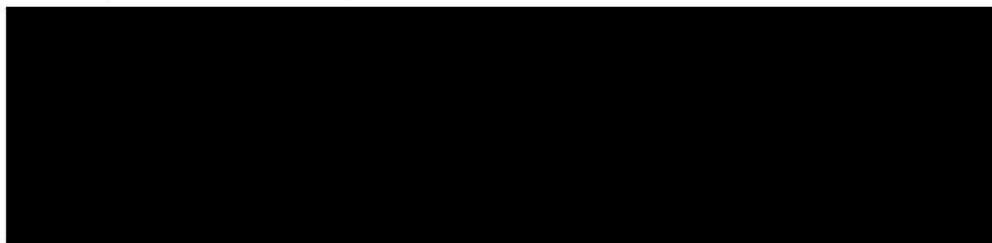
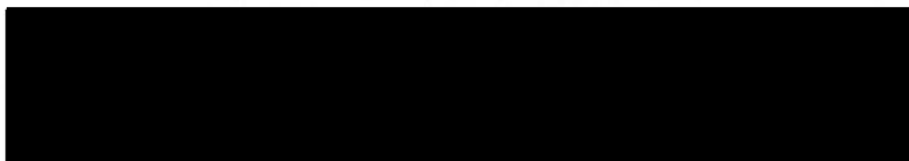
#### **Additional Information to support Accounts prepared**

For the financial year ending 31st Mar 2025 Auchterless Playgroup SC005029 has reported an operating loss of £14,044. In the last financial year, we collected significant cash grants. In this financial year, we spent most of this income on improvements to the garden area and invested in new resources. This has resulted in the operating loss this year.

### 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~~



**AUCHTERLESS PLAYGROUP**  
**YEAR ENDED 31ST MAR**

**Balance Sheet**

	2025	2024
<b>Tangible fixed assets</b>		
Tangible assets	<u>(0)</u>	<u>(0)</u>
	(0)	(0)
<b>Current Assets</b>		
Bank Accounts	43,454	57,291
Debtors	<u>0</u>	<u>0</u>
	43,454	57,291
<b>Creditors</b>		
Amounts falling due within one year	<u>1,307</u>	<u>1,099</u>
	1,307	1,099
<b>Net current assets</b>	<u>42,147</u>	<u>56,191</u>
Loans due after more than one year	<u>0</u>	<u>0</u>
<b>Net business assets</b>	<u>42,147</u>	<u>56,191</u>
<b>Capital Accounts</b>		
Balance at start of period	56,191	59,928
Net profit	(14,044)	(3,736)
Capital introduced	0	0
Drawings	<u>0</u>	<u>0</u>
	42,147	56,191

**AUCHTERLESS PLAYGROUP**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MAR**

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
<b>Incoming resources</b>				
Incoming resources from generated funds	92,435	92,435	92,108	92,108
Voluntary income	0	0	894	894
Activities to generate funds	4,197	4,197	0	0
Investment income	355	355	382	382
	<u>96,986</u>	<u>96,986</u>	<u>93,384</u>	<u>93,384</u>
Other incoming resources	0	0	0	0
<b>Total incoming resources</b>	<u>96,986</u>	<u>96,986</u>	<u>93,384</u>	<u>93,384</u>
<b>Resources expended</b>				
Cost of generating funds	1,102	1,102		0
Charitable activities	109,929	109,929	97,121	97,121
Governance costs	0	0	0	0
<b>Total resources expended</b>	<u>111,031</u>	<u>111,031</u>	<u>97,121</u>	<u>97,121</u>
<b>Net movement in funds</b>	<b>(14,044)</b>	<b>(14,044)</b>	<b>(3,736)</b>	<b>(3,736)</b>
<b>Total funds brought forward</b>	56,191	56,191	59,928	59,928
<b>Total funds carried forward</b>	<u>42,147</u>	<u>42,147</u>	<u>56,191</u>	<u>56,191</u>



**AUCHTERLESS PLAYGROUP**  
**DETAILED ANALYSIS OF MOVEMENT IN FUNDS**  
**YEAR ENDED 31 MAR**

	2025		2024	
	£	£	£	£
<b>General Fund</b>				
Balance B/fwd		56,191		59,928
Profit/(Loss) for the period		(14,044)		(3,736)
Voluntary Income from generated funds				
		<u>42,147</u>		<u>56,191</u>
<b>Total funds at 31 Mar</b>		<u>42,147</u>		<u>56,191</u>

**AUCHTERLESS PLAYGROUP**  
**YEAR ENDED 31ST MAR**

**Profit & Loss Account**

	2025	2024
<b>Turnover</b>		
Donations	0	894
Grants	0	0
Fund Generation - Charity Shop	0	0
Fund Generation - Fund Raising	4,197	0
Charitable Activities	92,435	92,108
Other Income	355	382
	<u>96,986</u>	<u>93,384</u>
<b>Purchases</b>		
Cost of Charitable Activities	0	0
<b>Direct Expenses</b>		
Cost of Fund Generation - Fund Raising	1,102	0
<b>Gross profit/(loss)</b>	<b>95,885</b>	<b>93,384</b>
<b>Overheads</b>		
Support Costs - Printing and Stationery	2,291	1,735
Support Costs - Maintenance	12,094	5,900
Support Costs - General Expenses	9,353	16,613
Management & Admin - Gross Wages	84,737	70,763
Management & Admin - Professional Fees	1,454	2,109
Management & Admin - Depreciation	0	0
	<u>109,929</u>	<u>97,121</u>
<b>Profit</b>	<b>(14,044)</b>	<b>(3,736)</b>