

MOREBATTLE AND YETHOLM DISTRICT PLAYGROUP

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30th JUNE 2025

Charity No. – SC 005373

MOREBATTLE AND YETHOLM DISTRICT PLAYGROUP

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MOREBATTLE AND YETHOLM DISTRICT PLAYGROUP
Report of the Management Committee for the year ended 30th June 2025

Honorary officers and current management committee members

Beth Heard	Chairperson
Louise Forsyth	Secretary/Treasury
Louisa Douglas	
Heather Freeland-Cook	Play Leader

Contact address

C/o Heather Freeland-Cook, Morebattle Primary School, Morebattle, Kelso.

Charity number: SC 005373

Independent examiner

George H. Young BA CA, Rennie Welch LLP, Academy House, Shedden Park Road, Kelso, TD5 7AL

Bankers

Bank of Scotland, 8/9 The Square, Kelso, TD5 7HG.

The Management Committee present their report along with the Accounts of the charity for the year ended 30th June 2025. These accounts have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The preparation of accounts on a cash basis continues to be applied.

Structure, governance and management

The Playgroup is an unincorporated charity, and the purposes are set out in our constitution.

Objectives and activities

The purpose of the group is to provide playgroup activities for children of the Morebattle and Yetholm area.

Achievements and performance

The main source of income for the Playgroup is from fees received from pupils attending. The playgroup did however receive in the year to 30th June 2024 generous donations from Yetholm & District Community Council and Charity Begins at Home. No donations were received or fundraising undertaken in the year to 30th June 2025, but the group has embarked on a programme in the year to 30th June 2026.

The Playgroup numbers at the beginning of the year were 12 but that reduced during the year to 8 however it is hoped that numbers will increase in the coming year.

Trustee remuneration and expenses

During the year various members of the committee did receive remuneration which is noted on page 5 of the financial statement.

MOREBATTLE AND YETHOLM DISTRICT PLAYGROUP
Report of the Trustees for the year ended 30th June 2025 (continued)

Reserves

After taking account of the surplus £951 for the year (deficit £8 - 2024), the Playgroup held unrestricted funds of £3,796 at the year end (£2,845-2024).

Approved by the Management Committee and signed on their behalf by: -


.....
(Secretary)

13/3/26,
.....

MOREBATTLE AND YETHOLM DISTRICT PLAYGROUP

**Receipts & Payments Account
For the year ended 30th June 2025**

	30/06/25	30/06/24
Receipts	£	£
Fees	3,951	2,655
Fundraising	--	1,324
Donations	--	1,500
Total Receipts	<u>3,951</u>	<u>5,479</u>
Payments		
<u>Costs of Generating Funds</u>		
Fundraising Expenses	<u>--</u>	<u>--</u>
<u>Payments for Charitable Activities</u>		
Wages	2,645	5,140
Insurance	255	247
Subscription	<u>100</u>	<u>100</u>
	<u>3,000</u>	<u>5,487</u>
	<u>3,000</u>	
Total Payments		<u>5,487</u>
Surplus /(Deficit) for the Year	<u>951</u>	<u>(8)</u>
Unrestricted General Fund		
Balance as at 1 st July 2024	2,845	2,853
Surplus/(Deficit) for the Year	<u>951</u>	<u>(8)</u>
Balance as at 30 th June 2025	<u>3,796</u>	<u>2,845</u>

MOREBATTLE AND YETHOLM DISTRICT PLAYGROUP
Statement of Balances as at 30th June 2025

	Note	30/06/25 £	30/06/2024 £
Bank Balance			
Bank of Scotland Current Account			
		<u>3,796</u>	<u>2,845</u>
Represented by:			
Reserves			
Unrestricted Fund	1(b)		
General Fund		<u>3,796</u>	<u>2,845</u>

These accounts were approved by the Management Committee13/3/26..... and signed on their behalf by:-



 (Secretary)



 (Chairperson)

MOREBATTLE AND YETHOLM DISTRICT PLAYGROUP
Notes forming part of the Accounts for the year ended 30th June 2025

1. Accounting policies

a. Basis of Accounting

These accounts have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The preparation of accounts on a cash basis continues to be applied in the current year.

b. Funds

Unrestricted general fund

The general fund comprises those funds which the Management Committee are free to use in accordance with the charity's objects.

2. Management committee remuneration and expenses

The following wages were received by members of the Management Committee: - Louise Forsyth - £1,110 and Heather Freeland-Cook - £1,535.

Independent Examiner's Report to the Management Committee of Morebattle and Yetholm District Playgroup

I report on the accounts of the charity for the year ended 30th June 2025 which are set out on pages 3-5.

Respective responsibilities of the management committee and examiner

The charity's management committee 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 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.


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Shedden Park Road
Kelso
TD5 7AL

16/3/26