

# Rothiemay & District Playgroup

Scotland · Charity number SC005450

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1979-05-24
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** C/O Rothiemay Primary School  
Rothiemay  
AB54 7LT

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** The purpose of Rothiemay and District Playgroup is to advance the education and development of pre-school and younger children with an emphasis on outdoor play and learning.

**Beneficiaries:** 'Children or young people'

**Objectives:** The aim of the group is to advance the education and social development of pre-school and younger children with the emphasis on the play experience. Also, to assist and include their parents/carers in this development. The group's governing Objectives: (a) to provide safe and satisfying play and learning environment, helping to prepare for Primary School. (b) to encourage activities and fundraising so that the parents/carers can support the development of children/playgroup. (c) furthering the aims of Care and Learning Alliance (CALA) and meeting Care Inspectorate standards to ensure the group thrives.

## Geography

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- **Main operating location:** Moray
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£65,436	£66,895	-	4
2024-03-31	£57,872	£63,291	-	4
2023-03-31	£72,704	£71,794	-	3
2022-03-31	£74,977	£62,354	-	5
2021-03-31	£71,931	£45,893	-	0

**Rothiemay & District Playgroup**

Scotland - Charity number SC005450

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# Accounts

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**APPENDIX 3**



**Independent examiner's report on the accounts** v2

**Report to the trustees/members of**

Charity name  
**ROTHIEMAY & DISTRICT PLAYGROUP**

**Registered charity number**

**SC005450**

**On the accounts of the charity for the period**

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
01	04	2024		31	03	2025

**Set out on pages**

(remember to include the page numbers of additional sheets)

**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) 2005 Act 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 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.

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 [redacted] to be reached.

**Signed\*\*:**

[Redacted signature]

**Date:**

13/11/25

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

[Redacted address]

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

**ROTHIEMAY AND DISTRICT PLAYGROUP**  
**SCOTTISH CHARITY NO: SC005450**  
**TRUSTEES ANNUAL REPORT**  
**2024 – 2025**

**Principle Address and Trustees as at 31 March 2025:**

Rothiemay and District Playgroup,



The Charity Trustees are drawn from the parent-led committee including the below members:



No other Trustees were appointed during this accounting period.

**CHARITY GOVERNANCE AND TRUSTEE SELECTION**

The Charity is an incorporated association and is governed in accordance with a written constitution. The charity does not have a website, but the constitution is available upon request. The trustees are all parents and volunteers and are selected by election at the annual AGM.

**CHARITABLE PURPOSE**

The aim of Rothiemay and District Playgroup is to advance the education and development of pre-school and younger children with the emphasis on outdoor play. The Charity further aims to assist and include parents/carers in this development.

**SUMMARY OF MAIN ACTIVITIES AND ACHIEVEMENTS**

The playgroup had a reasonable year keeping consistent numbers since Term 1 leaving an overall deficit of £1,459 for the year. However, we have maintained a healthy bank balance allowed us to run as normal.

Charity Trustees have undertaken 2 new employments in the year, keeping staffing numbers at 4.

**ACCOUNTS - SUMMARY NOTES TO AID REVIEW**

The charity ends the financial year in a fair position based on the level of reserves available.

- Expenditure – £66,895
- Income – £65,436
- Balance in Bank – £44,581
- Cash In Hand - £68
- Tesco Card Balance - £422
- Deficit – £1,459

## **COMMENTS**

- Main source of Income for 2024/25 was from the Moray Council
- Main source of expenditure for 2024/25 were Wages and PAYE
- Recorded deficit caused by child numbers and high staffing costs, however, we require the same staffing numbers whether it be 6 or 12 children. Numbers are set to decline again after August 2025 where the income here will be affected.

## **FINANCIAL UPSIDES FOR 2024 – 2025**

- We have still maintained a healthy bank balance through the year which meant we could continue as normal even though running at a deficit.
- Donations received totalled £1,250 which was used to cover increased snack costs saving a parent contribution each term.

## **FINANCIAL DOWNSIDES FOR 2024 – 2025**

- Attendance – The playgroup has seen 10 children this year but with increasing running costs has still seen a deficit again this year.
- High staffing costs due to the operating model. Further fundraising will be carried out over the next few months to cover any running costs for the start of the new financial year.
- Internet/Telephone, costs are still high and due to the rural location finding a new cheaper provider is proving difficult. To be investigated over the next few months by the new committee.
- Only one fundraising event was carried out this year resulting in lower fundraising income, but 2 events are planned before the end of 2025.

## **PETTY CASH / SNACK FEES**

- Seeing a large increase in Snack costs this year but with the increased food costs and the new guidance from the council regarding food provided to the children this was expected.
- Since Easter 2025 practitioners have been trialling just having a morning snack rather than both morning and afternoon to see if this will bring down costs. The kids benefited with more outside play in the spring days.

## **POLICY ON RESERVES**

No policy stated. Reference should be made to the constitution for all these matters.

## **DETAILS OF DEFICIT**

Deficit noted in accounts for 2024 – 2025 due to lower child numbers and staffing costs. We are unable to change staffing numbers as this is how the model is run.

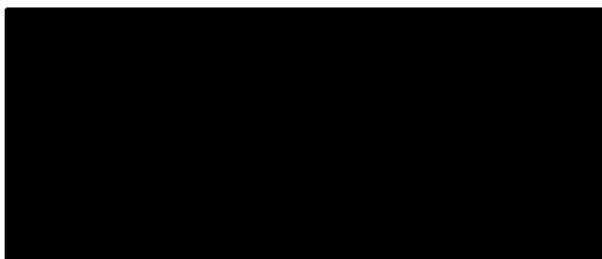
The charity was able to draw upon bank reserves to make up the deficit. Child numbers are predicted to fall from August 2025 with 5 leaving the playgroup and only 2 coming in.

We have also predicted even lower numbers from August 2026, therefore a review of staffing and viability would be required if we do not attract more parents to the nursery. This is something that all trustees and parents are aware of. We are working on making the playgroup more visible to parents in the local area.

Charity fundraising only received £740 this year through one event. Our main event is held on a 2 yearly basis and will be held again in December 2025. We are hoping that this will gain the playgroup around £2,000 for new garden equipment and to cover running costs.

**CONCLUDING REMARKS**

The Charity continues to deliver high quality Early Learning and Childcare for the children and families of Rothiemay. The new trustees and committee members will continue the process of providing support, governance and improvements to the setting.



Treasurer, Rothiemay Playgroup,

**Rothiemay & District Playgroup**  
**Scottish Charity Number: SC005450**

**Receipts and Payments Account**  
**For Period 1st April 2024 to 31st March 2025**

<u>2024</u>		<u>2025</u>
	<b>Receipts</b>	
£ 52,245.41	Moray Council Placement Funding	£ 60,899.20
£ -	Moray Council Additional Funding	£ 1,134.97
£ 469.03	Snack Fees	£ 474.20
£ 872.25	Session Fees	£ 817.50
£ 2,836.70	Fundraising (less Float)	£ 860.00
£ 1,328.46	Donations	£ 1,250.00
£ 120.00	Miscellaneous Income	£ -
£ 57,871.85		£ 65,435.87
	<b>Payments</b>	
£ 49,340.89	Wages and PAYE	£ 55,453.87
£ 124.28	Staff Courses	£ 292.91
£ -	Cala Insurance	£ 401.38
£ 243.78	Playgroup Consumables	£ 57.94
£ 7,014.03	Playgroup Equipment/Resources	£ 3,726.37
£ 692.00	Trip and Party Expenses	£ 633.30
£ 1,677.72	Snacks and Milk	£ 1,792.90
£ 1,538.81	Administration Expenses	£ 2,301.78
£ 147.78	Fundraising Expenses	£ 122.13
£ 727.54	Telephone	£ 958.14
£ 1,783.95	Miscellaneous Expenses	£ 1,154.40
£ 63,290.78		£ 66,895.12
£ (5,418.93)	Surplus / (Deficit) for period	£ (1,459.25)
£ 51,949.56	Opening Balance	£ 46,530.63
£ 46,530.63	Closing balance	£ 45,071.38

**Statement of Balances as at 31 March 2025**

£ 46,273.94	Bank - Current account	£ 44,581.37
£ 256.69	Cash in hand	£ 490.01
£ 46,530.63	Closing Balances/General Funds	£ 45,071.38

**Rothiemay & District Playgroup**  
**For Period 1st April 2024 to 31st March 2025**

Categories	Bank £	Cash £	Grand Total £
<b>RECEIPTS</b>			
Moray Council Placement Funding	60,899.20	0.00	60,899.20
Moray Council Additional Funding	1,134.97	0.00	1,134.97
Snack Fees	474.20	0.00	474.20
Session Fees	817.50	0.00	817.50
Fundraising (less float)	860.00	0.00	860.00
Donations	1,250.00	0.00	1,250.00
Miscellaneous Income	0.00	0.00	0.00
	<b>65,435.87</b>	<b>0.00</b>	<b>65,435.87</b>
<b>PAYMENTS</b>			
Transfer from Bank to Petty Cash	2,643.49	<b>2,643.49</b>	0.00
Wages and PAYE	55,453.87	0.00	55,453.87
Staff Courses	292.91	0.00	292.91
Cala Insurance	401.38	0.00	401.38
Playgroup Consumables	57.94	0.00	57.94
Playgroup Equipment/Resources	2,694.86	1,031.51	3,726.37
Trip and Party Expenses	633.30	0.00	633.30
Snacks and Milk	414.24	1,378.66	1,792.90
Administration Expenses	2,301.78	0.00	2,301.78
Fundraising Expenses	122.13	0.00	122.13
Telephone	958.14	0.00	958.14
Miscellaneous Expenses	1,154.40	0.00	1,154.40
	<b>67,128.44</b>	<b>2,410.17</b>	<b>66,895.12</b>