

APPENDIX 3



Independent examiner's report on the accounts

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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

Day
01

Month
04

Year
2024

to

Period end date

Day
31

Month
03

Year
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 points to be reached.

Signed**:

Name:

Date:

13/11/25

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

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

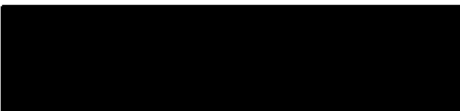
ROTHIEMAY AND DISTRICT PLAYGROUP
SCOTTISH CHARITY NO: SC005450
TRUSTEES ANNUAL REPORT
2024 – 2025

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.

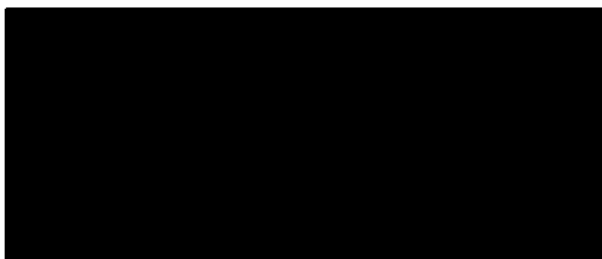
The charity was able to draw upon bank reserves to make up the deficit. Child numbers are predicted to fall from August 2025 with 5 leaving the playgroup and only 2 coming in.

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>
	Receipts	
£ 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	£ -
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£ 57,871.85		£ 65,435.87
	Payments	
£ 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
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£ 63,290.78		£ 66,895.12
£ (5,418.93)	Surplus / (Deficit) for period	£ (1,459.25)
£ 51,949.56	Opening Balance	£ 46,530.63
<u>£ 46,530.63</u>	<u>Closing balance</u>	<u>£ 45,071.38</u>

Statement of Balances as at 31 March 2025

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

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

Categories	Bank	Cash	Grand Total
	£	£	£
RECEIPTS			
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
	65,435.87	0.00	65,435.87
PAYMENTS			
Transfer from Bank to Petty Cash	2,643.49	2,643.49	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
	67,128.44	2,410.17	66,895.12