

Gardenstown Playschool End of Year Accounts March 2024-February 2025

Charity Number: SC005909

Attached are the accounts for Gardenstown Playschool and we hope that as our independent examiner you will be able to sign these off.

Gardenstown Playschool is a charity, committee run, Playschool made up of parents who are responsible for staffing and organising the business. We submit our yearly accounts to our regulatory body OSCR. Aberdeenshire Council provides funding for those children in attendance that are eligible for the government scheme of funded childcare to those aged 3 and over. Whilst this funding is invaluable to the Playschool we rely on other forms of income such as our attending children under the age of 3 who pay fees and also the fundraising that we partake in over the course of the year, along with the very generous donations we receive from the local community.

We have continued this year to make improvements to the playschool's physical and academic learning environment. Following the inspection in October 2023 Playschool have been implementing changes highlighted in the report. In particular, the staff has been developing one of our rooms into a quiet/sensory/sleep area for the children to rest in. They have also been developing the outdoor areas to make the new resources easier to access and improve the woodland area. In April, the staff continued with their Outdoor Learning Training using the new resources purchased. The children have been enjoying cooking on the new campfire in the woodland area where they can enjoy playing amongst the trees, in the mud kitchen and in the bird-hide. The inspection report also recommended some changes to the interior, such as moving the washing machine out of the kitchen area which was completed at the start of the year.

During the summer months the children were able to make good use of our outdoor areas. The playschool prides itself on its connection with the local Primary School. This ensures a smooth transition from the nursery setting to the "big school". The children are regularly moving between the two settings and in May, the playschool took part in a joined Sports' Day.

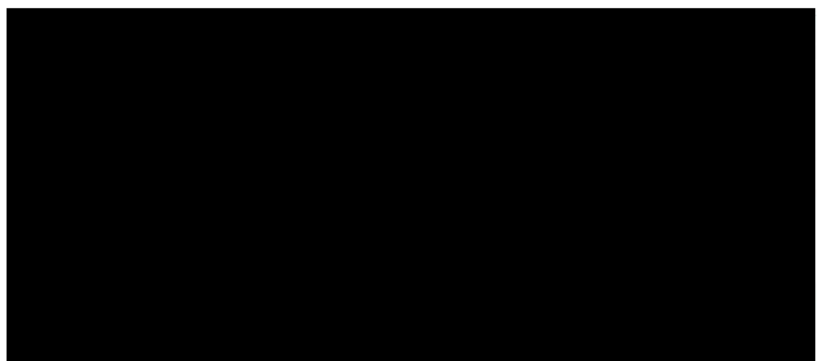


The Playschool is situated just outside the coastal village of Gardenstown. This village has a huge community spirit of which the Playschool tries to emulate. As such, in June the playschool spent a day at the beach learning about the local sea life and taking part in a beach clean-up. At the end of the school year the 10 children leaving the playschool for Primary 1 were lucky to receive a new school jumper and a personalised homework pack from the Gardenstown Village Action Committee (GVAC) to help prepare them for Primary 1. The playschool is so grateful to GVAC for this kind donation.

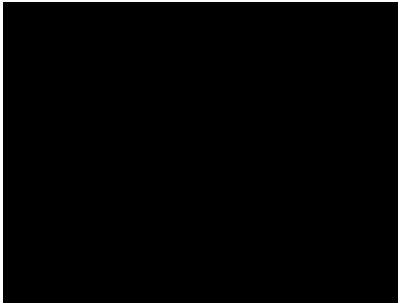
During the summer months we were lucky to have a week in the local pop-up community café near the harbour in Gardenstown. This is a week run by volunteers with baked good donated by members of the playschool community. The playschool gets to keep all the profits from the week where we raised almost £5,000. This was a huge boost to our year's fundraising and the proceeds went towards our staff wages, rent and playschool supplies. Before breaking up for the summer holidays the playschool "house corner" was transformed into a little café to mimic the pop up café. The children all get very excited about the harbour café in the summer.

In August, we started our new academic year. Our Playschool role dropped drastically with the loss of the 10 new Primary 1 pupils. As the Playschool supports a small rural community this is a big number to replace and we didn't expect our numbers to return to normal until March/April 2025 time. This presented some challenges, especially financial, but fortunately we have a great community who rallied to help support the playschool until our numbers were back up.

At the start of the year the Playschool introduced a Home-link teddy bear called Broch. The teddy bear visits the children over the weekends to have fun with them and their families. He also has a weekend diary which can be filled in to let the Playschool know what he has been up to. This has been a great addition as the children love hearing what he has been up to and learning more about the home life of their peers. Being a rural and coastal community the children's homelife is diverse. With some living on arable farms, pig farms, sheep farms and fishermen homes. Each weekend diary entry is new and excited to read about.



In Autumn, the children enjoyed learning about harvest and took part in a harvest collection to help support the local sheltered housing. The Playschool joined the local primary school on a trip to deliver the food parcels to the sheltered housing and sing some harvest songs to the residents. The Playschool was also able to use its community links to visit some local farms to learn more about the harvest process, and to see some new piglet arrivals!



In preparation for Bonfire night, the children were helped by donations from the community to build a “guy” for the top of the village bonfire. The Playschool then organised a few stalls with food, drinks and light up toys to be sold on the night. This was another great fundraiser and we are so grateful to the local community for such a good turn out and helping us raise almost £1,500.

In November, the Care Inspectorate carried out a full inspection and the playschool were delighted with their results.

How good is our care, play and learning?	4 - Good
How good is our setting?	5 - Very Good
How good is our leadership?	4 - Good
How good is our staff team?	5 - Very Good

Into the new year, the Playschool focussed on a Scottish week where the children learnt about Robert Burns and some Doric poems. Some of the children tried on traditional Scottish dancing costumes and made sporrans to take home. Throughout the rest of the term the playschool pupil numbers started to pick up as predicted and it was lovely to see the playschool so busy again.

We have a Contingency Fund with the Bank of Scotland that contains all costs for closure fees, including staff redundancies, to cover outstanding bills and also to cancel our contract with Croner – our HR support team.

We have a further Bank of Scotland account that is used for paying fees into, our HR support – Croner receive their direct debit from this account, along with all costs associated with Fundraising/ Donations and Playschool necessities.

Our final account is with the Virgin bank and this is used for the payment of staff wages, including NT and Tax contribution (Inland Revenue – HMRC Cumbernauld) and NEST (Pension payments) Our direct debit for our phone/internet bill also is linked to this account. Any cash donations made direct to the playschool or from organised fundraisers are paid into the bank at the first available opportunity.

Gardenstown Playschool End of Year Summary Bank Balances

	2022-2023	2023-2024	2024-2025
Opening Total	£76,995.40	£79,532.25	£61,952.43
Surplus/Deficit	+£2536.85	-£17,579.82	-£6,197.40
Closing Cash	£79,532.25	£61,952.43	£55,755.03
Bank and Cash			
Treasurers Account	£13,782.24	£10,634.98	£23,093.66
Contingency Fund	£2360.00	£19,457.59	£19,681.26
Virgin (Wages)	£63,390.01	£31,859.86	£12,980.11
Petty Cash	£0	£0	£0
Total	£79,532.25	£61,952.43	£55,755.03

Statements of Receipts and payments for year ending 28.02.2025

	2025 Total	2024 Total
INCOME		
Aberdeenshire Council Funding	£74,729.47	£80,921.21
Fundraisers/Donations	£29,510.77	£21,579.46
Interest Income	£223.67	£97.59
Parent Fee Payment	£13,281.91	£7,104.25
Total Income	£117,745.82	£109,702.51
EXPENSES		
Bank Service Charge	£40.20	£34.00
HMRC	£14,056.13	£8,902.91
Insurance	£870.28	(included in subscriptions)
License and Permits	£120.69	£78.11
Outside Services	£385.00	n/a
Payroll Expenses	£82,839.98	£83,341.48
Pension Costs	£6,164.72	£6,786.47
Playschool Expenses	£701.58	£941.08
Playschool Supplies	£4,185.27	£6,206.64
Professional Fees	£4,771.28	£4842.56
Rent	£8,342.16	£13,740.23
Subscriptions	£150.00	£994.12
Uniform	£340.00	£362.05
Utilities	£975.93	£1052.68
Total Expenses	£123,943.22	£127,282.33
Surplus/Deficit	-£6,197.40	-£17,579.82

I report on the accounts for the year ended 29 February 2024 as set out above.

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 (as amended). The charity's trustees consider that the audit requirement of 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 the independent examiner's report

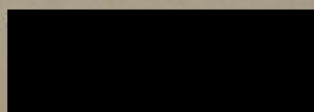
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 Regulationshave 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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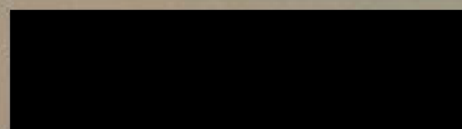
SIGN NAME:

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27/5/25.

Treasurer

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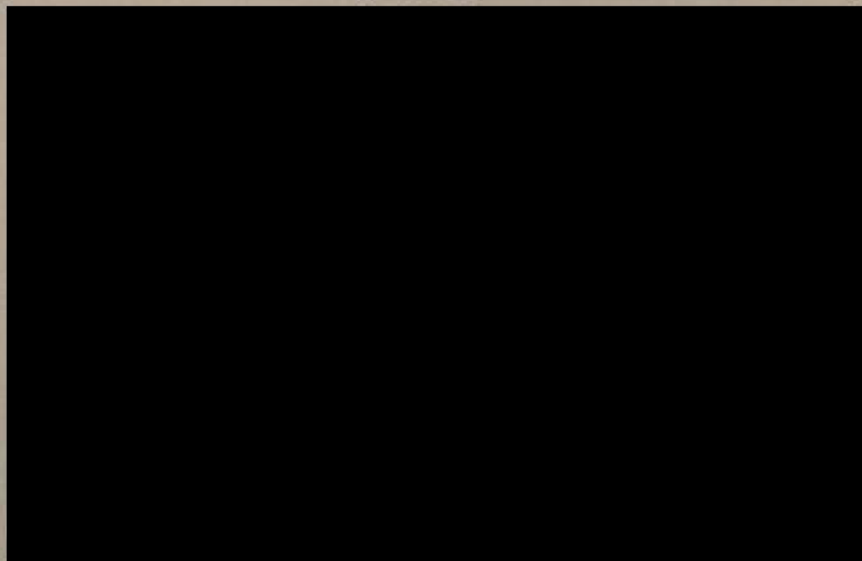
SIGN NAME:

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2024-25 End of Year Accounts for Gardenstown Playschool

Committee Members Signatures



Date 27/5/25