

Countess Playgroup

Accounts

30 June 2025

Registered Charity No: SC006116

Countess Playgroup
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**Countess Playgroup
Report of the Trustees
For the Year Ended 30th June 2026**

The trustees present their report with the financial statements of the charity for the year ended 30th June, 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March, 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

SC006116

Principal address

Countess Playgroup
Bleachingfield Centre
Countess Crescent
Dunbar
EH42 1DX

Trustees

Liz Hemsley	resigned 4th January 2026
Laura Smith	Treasurer
Vicky McCelray	resigned 4th January 2026
Sara Crowe	appointed 4th January 2026
Cloe McKeagan	appointed 4th January 2026

Independent Examiner

Kirsten Harper Limited
6 Ancroft
Broxburn
Dunbar
EH42 1QF

Bankers

Bank of Scotland
95 High Street
Dunbar
EH42 1ER

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place reasonable assurance against fraud and error.

ON BEHALF OF THE BOARD

Trustee L. Smith
26/03/2026

Countess Playgroup

Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Kirsten Harper Limited with all information and explanations necessary for their compilation.

L. Smith

27th March 2026

Countess Playgroup

Independent Examiner's Report to the Trustees of Countess Playgroup

I report on the accounts of the charity for the year ended 30th June, 2025 which are set out on pages 4 to 6.

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 2025 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to our 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 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 which gives me reasonable cause to believe that in order to:

- to keep accounting records in accordance with Section 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been or

- 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kirsten Harper
Kirsten Harper Ltd
6 Ancroft
Broxburn
Dunbar
EH42 1QF

27/03/2026

**Countess Playgroup
Profit and Loss Account
for the year ended 30 June 2025**

	2025	2024
	£	£
Fees	18,086	15,779
Donations	333	40
Fundraising	-	4,548
Interest Income	34	-
	<hr/> 18,453	<hr/> 20,367
Expenses		
Cost of goods bought for resale or goods used	2,617	730
Wages, salaries and other staff costs	16,172	14,571
Rent, rates, power and insurance costs	2,295	2,193
Telephone, fax, stationery and other office costs	49	64
Accountancy, legal and other professional fees	940	900
Other business expenses	50	390
	<hr/> 22,123	<hr/> 18,848
 (Loss)/profit	 <hr/> (3,670)	 <hr/> 1,519

**Countess Playgroup
Balance Sheet
as at 30 June 2025**

	2025 £	2024 £
Assets		
Fundraising Account	3,266	3,608
Cash and Bank Balances	2,750	2,968
	<u>6,016</u>	<u>6,576</u>
Liabilities		
Other liabilities and accruals	3,500	390
	<u>3,500</u>	<u>390</u>
	<u>2,516</u>	<u>6,186</u>
Net business assets represented by		
Capital account:		
Balance at start of period	6,186	4,667
Net (loss)/profit	(3,670)	1,519
	<u>2,516</u>	<u>6,186</u>