



Office of the Scottish Charity Regulator

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	06	2020		31	05	2021

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Reay Playgroup

SC007735
6 Isauld Farm Cottages
Reay
Thurso
Caithness
Postcode KW14 7RW

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair	From 29 July 2020	
2		Vice-chair	From 29 July 2020	
3		Secretary	From 29 July 2020	
4		Treasurer	From 29 July 2020	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
██████████ – Chair	To 29 July 2020
██████████ – Secretary	To 29 July 2020
██████████ – Treasurer	To 29 July 2020

Structure, governance and management

Type of governing document

The Association is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution. The Association operates under the umbrella of the Care and Learning Alliance (CALA).

Trustee recruitment and appointment

Trustees are appointed or re-appointed by the members at our Annual General Meeting.

Objectives and activities

Charitable purposes

To provide pre-school education and toddler facilities for the village of Reay and the surrounding area.

Summary of the main activities in relation to these objects

We have continued to operate Reay Under 5s Playgroup facilities, striving to maintain the high standards set in previous years. The facilities are run in conjunction with all requirements set down by the relevant authorities and bodies, including for example the care commission/inspectorate, CALA, Highland Council etc.

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Playgroups achievements and performance this year has been hugely affected by the COVID pandemic and two National Lockdowns. Our nursery has been closed for much of the year in accordance with Government guidelines.

This has also affected our ability to fundraise in the normal manner unfortunately.

However, we have continued to maintain the high standard of pre-school education in an inviting and secure environment wherever possible whilst facing many different changes to our environment, health and safety due to the Global Pandemic. The staff and children alike were very resilient and adapted where needed. Our staff have kept up with their continued professional development, with much of the training now being delivered online due to the current situation and restrictions.

Staff had to undertake extra training, our physical environment was changed, our practices risk assessed and amended and deep cleaning performed regularly.

Parents were consulted and kept informed continually mainly online. We have welcomed 2 new members of staff also during this time. The team has now expanded to 4 members of staff in total. Staff have been awarded pay increases in line with Scottish Living Wage.

We were fortunate to receive some transitional funding in order to help us accommodate the many changes and hardships due to COVID.

We have purchased some new toys and learning aids for both indoors as well as outdoors, to help in both stimulation and developmental skills.

We have replenished all of our arts/crafts/stationery in order to come up with individual trays for the children full of resources.

The children continue to progress their learning using a variety of methods such as role-play, art, computer-based learning, music etc. We have continued to develop our outside area which has become most important during the virus outbreak.

Once some of the restrictions eased slightly and weather allowed, we benefitted from renovation work that was finally able to go ahead to the village hall which houses our nursery.

This made a big difference to the comfort of the environment for both children and staff alike. This had been a change needed for sometime.

New windows were installed as well as a new roof.

We continue to look forward to the transition to our new premises which will be at the local school, this will enable us to offer extended hours in line with the other local centres. This too however has been delayed due to various problems mainly related to Covid. We estimate to be in our new premises for around August 2021.

Financial review

Brief statement of the charity's policy on reserves

There is a continual need to purchase both durable and expendable equipment. A budget is available for these costs and is reviewed through out the year. Specific large expenses are reviewed by the committee on an individual basis. The trustees will ensure that unrestricted funds are not over-committed for any purpose and that there are adequate funds to provide the services required by relevant governing bodies.

Details of any deficit

Donated facilities and services (if any)

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s) [REDACTED]

Full name(s) [REDACTED]

Position (e.g. Chair) Treasurer

Date 19th April 2022

OSCR

Office of the Scottish Charity Regulator

Report to the
trustees/members of

Registered charity
number
On the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Signed:
Name:

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

Address:

Independent examiner's report on the accounts

Charity name

Reay Under 5's Playgroup

SC007735

Period start date

Day	Month	Year
01	June	2020

to

Period end date

Day	Month	Year
31	May	2021

6 to 9

(remember to include the page
numbers of additional sheets)

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

My examination is carried out in accordance with Regulation 11 of the 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 accounts.

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.

Date: 19th April 2022

Association of Chartered Certified Accountants

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	06	2020		31	05	2021

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	-
Legacies					-	-
Grants	52,673				52,673	21,298
Receipts from fundraising activities					-	557
Gross trading receipts					-	-
Income from investments other than land and buildings	69				69	132
Rents from land & buildings					-	-
Gross receipts from other charitable activities	92				92	586
A1 Sub total	52,834	-	-	-	52,834	22,573
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	52,834	-	-	-	52,834	22,573
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	33,567				33,567	27,964
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Other	-				-	-
A3 Sub total	33,567	-	-	-	33,567	27,964
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
A4 Sub total	-	-	-	-	-	-
Total payments	33,567	-	-	-	33,567	27,964
Net receipts / (payments)	19,267	-	-	-	19,267	(5,391)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	19,267	-	-	-	19,267	(5,391)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	28,124				28,124	33,511
	Surplus / (deficit) shown on receipts and payments account	19,267				19,267	(5,391)
	Cash and bank balances at end of year	47,391	-	-	-	47,391	28,124
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-



	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

		19 April 2022

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Funds provide pre-school education and toddler facilities for children aged 5 and under from the village of Reay and the surrounding area.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Early Years Education	Highland Council	7	52,673
Total			52,673

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations from parents	-				-	-
	-				-	-
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Highland Council Funding	52,673				52,673	21,298
Forss Windmills	-				-	-
Total	52,673	-			52,673	21,298

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sweatshirts	90				90	258
Toddler rent money	-				-	328
					-	-
					-	-
					-	-
					-	-
					-	-
Total	90	-	-	-	90	586

reference error

reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Wages	25,459				25,459	19,201
Rent and Heating	4,947				4,947	5,415
Equipment	947				947	1,037
Registrations and Memberships	302				302	280
Outings	72				72	279
Parties, prizes, gifts	88				88	512
Miscellaneous	498				498	282
Food and Drink	584				584	533
Stationery	549				549	326
Repairs and Maintenance	121				121	99
Total	33,567	-	-	-	33,567	27,864