

Stepping Stones Playgroup

Scotland · Charity number SC007912

Details

Status	Active
Legal form	Unincorporated association
Registered	1978-06-30
Register	View on the OSCR register

Contact

Address	Forfar Community Campus Kirriemuir Road Forfar Angus DD8 3TG
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The Charity is set up to provide pre-school care to children in the local community age 2 to 5 years. this is part funded by the local council with the remaining cost covered by fees and fundraising.

Beneficiaries: 'Children or young people'

Objectives: The aim of the group is to promote the aims of the Scottish Pre-school Play Association which are to advance the education of pre-school children with the emphasis on play experience, so that they may take a constructive place in the community and also to advance the education of their parents and other appropriate persons.

Geography

- **Main operating location:** Angus
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£64,209	£80,621	-	6
2024-07-31	£66,739	£82,044	-	8
2023-07-31	£89,907	£94,184	-	8
2022-07-31	£93,078	£74,628	-	9
2021-07-31	£89,235	£68,296	-	7

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Accounts

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts								v2
Report to the trustees/members of	Charity name STEPPING STONES PLAYGROUP							
Registered charity number	SC007912							
On the accounts of the charity for the period	Period start date			to	Period end date			
	Day	Month	Year		Day	Month	Year	
	01	08	2024		31	07	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. 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 Charities Accounts (Scotland) Regulations 2006. 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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Signed:
Name:

[Redacted Name]

Date:

12/12/2025

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

CHARTERED ACCOUNTANT

Address:

80 NETHERGATE
DUNDEE
DD1 4ER

*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.

**Stepping Stones Playgroup
Balance of Inc & Exp Account 31st July 2025**

Profits	
Fees	£6,362.00
Fundraising	£1,442.35
Care Inspectorate	
Angus Council Funding	£56,405.27
Milk & Fruit	
Salary	
HMRC	
Petty cash	
Equipment	
Trips	
SPPA Ins & Memb	
VAA	
Gifts	
Grants	
SSSC	
Failed Item Fee	
Training	
Other Expenditure	
SVQ Training	
NEST Pension	
HRMC JRS Grant	
Tayside Contracts	
Meals	
Snacks	
	£64,209.62

Losses	
Fees	
Fundraising	
Care Inspectorate	-£17.00
Angus Council Funding	
Milk & Fruit	-£272.96
Salary	-£67,981.44
HMRC	-£5,319.80
Petty cash	-£260.00
Equipment	-£2,024.34
Trips	-£179.50
SPPA Ins & Memb	-£639.31
VAA	-£242.50
Gifts	-£240.79
Grants	
SSSC	
Failed Item Fee	
Training	
Other Expenditure	-£255.00
SVQ Training	
NEST Pension	-£2,455.72
HRMC JRS Grant	
Tayside Contracts	
Meals	-£130.75
Snacks	-£602.49
	-£80,621.60

Surplus/Deficit	-£16,411.98
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Bank Balance at 1st August 2024	£52,096.88
Surplus/Deficit	-£16,411.98
Balance at 31st July 2025	£35,684.90

I hereby certify that the foregoing accounts are a true representation of the books average school fund for the period ended

Signed  Trustee

Date 27/07/25