

# OSCR

Office of the Scottish Charity Regulator

Report to the trustees/members of		Charity name		Independent examiner's report on the accounts						v2		
Registered charity number		SC007912		STEPPING STONES PLAYGROUP								
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:

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