

Portknockie Playgroup

Scotland · Charity number SC010736

Details

Known as	Portknockie Nursery
Status	Active
Legal form	Unincorporated association
Registered	1974-10-28
Register	View on the OSCR register

Contact

Address	Portknockie Nursery Portknockie Primary School King Edward Terrace Portknockie Buckie AB56 4NX
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The charity is set up to provide pre-school education playgroup places for 20 children in the age range from 2 to 5.

Beneficiaries: 'Children or young people'

Objectives: The aim of the playgroup is to promote the aim of the H.P.S. which is to advance the education of pre-school children so that they may take a constructive place in the community, and also the education of their parents and other adults, children and teenagers, and in the furtherance of that aim: (a) to provide safe and satisfying group play in which parents take part when appropriate. (b) to encourage other charitable activities through which parents may help the children.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£106,086	£96,929	-	6
2024-07-31	£80,404	£97,194	-	6
2023-07-31	£93,490	£93,930	-	7
2022-07-31	£126,063	£71,222	-	6
2021-07-31	£91,315	£65,265	-	7

Portknockie Playgroup

Scotland - Charity number SC010736

Accounts

PORTKNOCKIE PLAYGROUP
UNAUDITED FINANCIAL STATEMENTS
31 JULY 2025

Charity Number SC010736

RITSONS
Chartered Accountants
26-30 Marine Place
BUCKIE
Moray
AB56 1UT

PORTKNOCKIE PLAYGROUP

FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2025

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PORTKNOCKIE PLAYGROUP

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

The Trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 July 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Portknockie Playgroup

Charity registration number SC010736

Current trustees

Katie Gibson - Chairperson	<i>Appointed 5/9/2025</i>
Rhea Pirie – Vice Chair	<i>Appointed 5/9/2025</i>
Lauren Walls	<i>Re-Appointed 5/9/2025</i>
Tracy Newlands	<i>Re-Appointed 5/9/2025</i>
Nikki Roberts	<i>Appointed 5/9/2025</i>
Stacey Johnston	<i>Appointed 5/9/2025</i>
Nyah McKay	<i>Appointed 5/9/2025</i>
Christina Dougall	<i>Resigned 05/09/2025</i>
Caroline Coull	<i>Resigned 05/09/2025</i>
Louise Hay	<i>Resigned 05/09/2025</i>

Contact Address

C/O Portknockie Primary School
King Edward Terrace
Portknockie
Moray
AB56 4NX

Independent examiner

CM McGregor C.A., M.A.A.T.
Ritsons
Chartered Accountants
26-30 Marine Place
Buckie
AB56 1UT

Recruitment and appointment of Trustees

All of the Association's trustees are appointed or reappointed by the members at our annual general meeting, which is held in July each year.

Governing document

The Association is a charitable unincorporated Association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

The charitable purpose of the charity is to provide pre-school education playgroup places for 20 children in the age range from 2 to 5.

PORTKNOCKIE PLAYGROUP

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 JULY 2025

Activities and achievements

The charity continued to deliver the statutory curriculum throughout the year which included stimulating and challenging activities and experiences.

Trustee remuneration and expenses

Trustees did not receive any remuneration for their work during the year.

Reserves

As a result of the surplus of £9,157 (2024: deficit of £16,790) for the year, the charity held unrestricted funds of £121,411 (2024: £112,254).

Approved by the Trustees and signed on their behalf

Katie Gibson, Chairperson

Date 10 February 2026

PORTKNOCKIE PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PORTKNOCKIE PLAYGROUP

YEAR ENDED 31 JULY 2025

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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. 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 view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of the 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.

CM McGregor C.A., M.A.A.T.
Ritsons
Chartered Accountant
26-30 Marine Place
Buckie
AB56 1UT

23 February 2026

PORTKNOCKIE PLAYGROUP
STATEMENT OF RECEIPTS AND PAYMENTS
YEAR ENDED 31 JULY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
RECEIPTS					
Incoming resources from generating funds:					
Voluntary income	2	105,742	-	105,742	79,971
Activities for generating funds	3	-	-	-	-
Investment income	4	344	-	344	433
TOTAL RECEIPTS		<u>106,086</u>	<u>-</u>	<u>106,086</u>	<u>80,404</u>
PAYMENTS					
Costs of generating funds:					
Charitable activities	5	(96,004)	-	(96,004)	(96,313)
Governance costs	6	(925)	-	(925)	(881)
TOTAL PAYMENTS		<u>(96,929)</u>	<u>-</u>	<u>(96,929)</u>	<u>(97,194)</u>
TRANSFERS BETWEEN FUNDS					
		-	-	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		<u>9,157</u>	<u>-</u>	<u>9,157</u>	<u>(16,790)</u>

The notes on pages 6 to 7 form part of these financial statements.

PORTKNOCKIE PLAYGROUP

STATEMENTS OF BALANCES

31 JULY 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FUNDS RECONCILIATION				
Cash at bank 01/08/24	112,254	-	112,254	129,044
Surplus/(deficit) for the year	9,157	-	9,157	(16,790)
Cash at bank 31/07/25	<u>121,411</u>	<u>-</u>	<u>121,411</u>	<u>112,254</u>
			Note	
			2025	2024
			£	£
BANK BALANCES				
Current accounts			85,283	76,469
Term deposit account			36,128	35,784
TOTAL BANK FUNDS			<u>121,411</u>	<u>112,254</u>

These financial statements were approved and signed by the member of the committee and authorised for issue on 10 February 2026

Katie Gibson
Chairperson

The notes on pages 6 to 7 form part of these financial statements.

PORTKNOCKIE PLAYGROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

1. ACCOUNTING POLICIES

Basis of accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Income

Income is recognised when the charity has entitlement to the funds. Income is recognised on a receipt basis.

Expenditure

Expenditure is recognised on a payment basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations	130	-	130	313
Session fees – 2-3 group	275	-	275	2,940
Grants	102,847	-	102,847	74,683
Milk refunds	2,490	-	2,490	2,035
	<u>105,742</u>	<u>-</u>	<u>105,742</u>	<u>79,971</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Fundraising events	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

PORTKNOCKIE PLAYGROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2025

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Bank interest received	344	-	344	433
	<u>344</u>	<u>-</u>	<u>344</u>	<u>433</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Playgroup expenses	96,004	-	96,004	96,313
	<u>96,004</u>	<u>-</u>	<u>96,004</u>	<u>96,313</u>

6. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Independent examination fees	925	-	925	881
	<u>925</u>	<u>-</u>	<u>925</u>	<u>881</u>

7. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No trustee received any remuneration or reimbursement of expenses during the year.

8. UNRESTRICTED INCOME FUNDS

	Balance at 1 Aug 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 Jul 2025
	£	£	£		£
General Funds	112,254	106,086	(96,929)	-	121,411
	<u>112,254</u>	<u>106,086</u>	<u>(96,929)</u>	<u>-</u>	<u>121,411</u>