

**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**

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

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 £
<b>FUNDS RECONCILIATION</b>				
Cash at bank 01/08/24	112,254	-	112,254	129,044
Surplus/(deficit) for the year	9,157	-	9,157	(16,790)
<b>Cash at bank 31/07/25</b>	<u>121,411</u>	<u>-</u>	<u>121,411</u>	<u>112,254</u>

	Note	2025 £	2024 £
<b>BANK BALANCES</b>			
Current accounts		85,283	76,469
Term deposit account		36,128	35,784
<b>TOTAL BANK FUNDS</b>		<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>