

Community Playgroups SCIO

Scottish Charity No. SC012049

**Financial Statements for the
Period Ended 30 June 2025**

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Reference and Administrative Details

Name of Charity Community Playgroups SCIO

Scottish Charity No. SC012049

Registered office and principal
Address

Trustees

Bankers

Santander
29 High Street
Falkirk
FK1 1ES

Independent Examiner

ATD Bookkeeping
5 Netherton Grove
Whitburn
West Lothian
EH47 8JQ

Report of the Trustees for the Period Ended 30 June 2025

The trustees present their report and accounts of Community Playgroups SCIO for the year to 30 June 2025. These have been prepared in accordance with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities (March 2005).

Reference and Administrative Details

These have been provided on page 3 of this report.

Structure, Governance and Management

Community Playgroups SCIO (Scottish Charitable Incorporated Organisation)

is a registered charity (Scottish Charity No. SC012049). It is governed by its constitution.

It is headed by a committee appointed at an AGM or EGM.

Financing

Reserves Policy

The association ensures that reserve funds are deposited in appropriate easily accessible interest paying bank accounts.

Declaration

The members of the board would like to thank all those who contribute their time and energy in order that Community Playgroups SCIO can provide the services that it does.

Approved by the Trustees on 6th October 2025 and signed on its behalf by

 (Chairperson)

Signature



Independent Examiner's Report on the Accounts

As independent examiner, I report to the trustees of Community Playgroups SCIO, registered charity no SC012049, on the accounts of the charity for the period 1st July 2024 to 30th June 2025, as set out on pages

Respective Responsibilities of Directors and Auditors

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 Examiners 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.

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 Regulationshave 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.

[REDACTED]

[REDACTED]

ATD Bookkeeping
5 Netherton Grove
Whitburn
West Lothian
EH47 8JQ

30th September 2025

Relevant professional body: PQ ACCA

Community Playgroups SCIO
Income & Expenditure Account for the year ending 30 June 2025

<u>Income</u>	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Grants	-	26,596	26,596	26,676
Donations	1	-	1	370
Fundraising	200	4,577	4,777	5,189
Receipts from other charitable activities	-	326,049	326,049	264,478
	-	-	-	
	201	357,222	357,423	296,712
<u>Expenditure</u>				
Payments for charitable activities	6,828	316,323	323,151	305,546
Payments for fundraising activities	-	2,209	2,209	2,279
Governance Costs : Independent Examiner Costs	17	1,058	1,075	1,058
	6,845	319,591	326,436	308,883
Net movement in funds				
Surplus Income over Expenditure	- 6,644	37,631	30,988	- 12,171
Total funds brought forward	122,220	6,875	129,094	141,266
Fund Transfer	- 40,919	40,919	-	-
Total funds carried forward	74,657	85,426	160,082	129,094

Community Playgroups SCIO
Statement of Balances for the year ending 30 June 2025

Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Current Assets				
Santander Bank 11055006	76,236	85,578	161,813	127,953
Cash	-	864	864	1,142
Debtors	-	584	584	-
Current Liabilities				
Creditors	- 617	-	- 617	-
PAYE	- 43	- 1,660	- 1,702	-
Nest	-	- 860	- 860	-
Total assets	75,576	84,506	160,082	129,094

Represented by :-

Accumulated Funds

Balance at 1st July	122,220	6,875	129,094	141,266
Fund Transfer	- 40,000	40,000	-	-
Surplus Income over Expenditure	- 6,644	37,631	30,988	- 12,171
Balance at 30th June	75,576	84,506	160,082	129,094

Approved by the Management Committee and signed on their behalf

Signed

[Redacted Signature]

Chairperson

6th October 2025

Community Playgroups
Notes

1. Nature and purpose of funds

The funds in the general fund are unrestricted and are used for the purposes of the charity. Designated funds are unrestricted funds earmarked by the management committee for particular purposes. Restricted funds are subject to restrictions on their expenditure imposed by the donor. These are listed below:-

Fund / Class	<u>2025</u>	<u>2024</u>
BSO Grant	- 484.76 -	711
Fundraising - AD	1,084.29	692
Fundraising - BG	745.43	640
Fundraising - CH	583.17	520
Fundraising - FH	1,082.78	429
Fundraising - UP	1,482.98	1,115
Fundraising - WC	-	658
Milk and Healthy Snack - AD	334.82	524
Milk and Healthy Snack - BG	684.63	614
Milk and Healthy Snack - CH	1,048.54	510
Milk and Healthy Snack - FH	1,104.44	671
Milk and Healthy Snack - UP	978.97	692
Milk and Healthy Snack - WC	-	425
PG - Armadale	18,633.34 -	10,965
PG - Bathgate	8,808.71 -	1,653
PG - Crofthead	11,512.38	9,435
PG - Fauuldhouse	10,414.61 -	595
PG - Uphall	- 7,006.89	3,741
PG - West Calder	- 5,581.84 -	171
Transition Fund - AD		67
Transition Fund - BG		1
Transition Fund - CH		13
Transition Fund - FH		135
Transition Fund - UH		89
Transition Fund - WC		
Redundancy Fund	40,000	
TOTAL	<u>85,426</u>	<u>6,875</u>

Community Playgroups
Notes

2. Accounts Basis

These accounts have been prepared using the accruals basis.

3. Trustee expenses

No expenses were paid to charity trustees during the year.

4. Trustee remuneration

No remuneration was paid to charity trustees during the year.

5. Income & Expenditure Account:-

Community Playgroups SCIO

	<u>2025</u>	<u>2024</u>
Receipts		
Fees	326,049	264,478
Grants	26,596	26,676
Donation	1	370
Fundraising	4,777	5,189
	<u>357,423</u>	<u>296,712</u>
Payments		
Wages	296,614	275,095
Insurance & subscriptions	2,209	2,279
Play equipment & resources	7,259	13,016
Party / outings	-	801
Office / admin	5,709	5,400
Accountant	1,675	1,058
Legal & professional	600	-
Rent & Lets	2,647	2,450
Repairs & Maintenance	10	1,045
Snack	8,943	7,045
Fundraising expenses	261	13
Training	507	681
	<u>326,436</u>	<u>308,883</u>
	<u><u>30,988</u></u>	<u><u>- 12,171</u></u>