

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 28 February 2025  
for  
Halkirk Playgroup**

The Long Partnership  
Chartered Accountants  
Chartered Tax Advisers  
1 Sir John's Square  
Thurso  
Caithness  
KW14 7AN  
01847 890304

# **Halkirk Playgroup**

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## **Halkirk Playgroup**

### **Report of the Trustees**

#### **For The Year Ended 28 February 2025**

The trustees present their report with the financial statements of the charity for the year ended 29 February 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

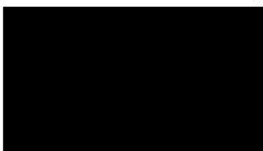
#### **Registered Charity number**

SC012690

#### **Principal address**

Halkirk Primary School  
Braul Terrace  
Halkirk  
KW12 6YN

#### **Trustees**



### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Recruitment and appointment of new trustees**

The trustees are appointed by the members at the annual general meeting.

#### **Governing document**

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

### **OBJECTIVES AND ACTIVITIES**

#### **Charitable Purposes**

Our purpose is to provide a pre-school nursery and playgroup for children in the area.

#### **Summary of the main activities in relation to these objects**

The aim is to prepare pre-school children for primary school and to follow the national curriculum for excellence.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Summary of the main achievements of the charity during the financial period**

We have had another busy year with a full register of 30 children. We are already full for the next academic year which is fantastic for the setting and village. We employ 6 full time members of staff which consists of one qualified manager, one member of staff nearing the end of their 2<sup>nd</sup> year of the Graduate Apprentice BA Learning and Childcare qualification, 3 members with their SVQ 3 in Social Services (Children and Young People) and one member of staff working towards finishing their SVQ 3. It is fantastic that we are in the position to support the young generation gaining qualifications to allow them to work in the Early Years. This will ensure that all the children are supported on their learning journey by confident, knowledgeable staff making the future of the setting look very positive. Staff continue to access training throughout the year.

## **Halkirk Playgroup**

### **Report of the Trustees For The Year Ended 28 February 2025**

#### **Summary of the main achievements of the charity during the financial period (cont)**

We have had great support from the local community. We held a raffle with prizes from local businesses which raised over £1000. We were also gifted £1000 to buy a new outdoor climbing frame. A local family ran a Santa Sleigh at Christmas and all money raised was donated to the Nursery. The Halkirk Games Committee donated money to replace all our farm toys. We have also received donations of a sideboard, dressing table and sofa for our home corner. All these donations are a great help to the Nursery.

We have introduced parent's evenings, in adding to our stay and play sessions, so that staff can build relationships with the parents and share their child's learning and allow parents the privacy to ask any questions.

Making the home corner feel homelier was part of our improvement plan and with the kind donations this has been made possible. We have introduced a monthly science activity as this was an area that was highlighted when the children's learning journals were monitored as part of the settings quality assurance.

The staff all received their annual pay rise and we now are a setting that pays the real living wage. The funding we receive from Highland Council can only be used for wages and staff training so any surplus money will be kept in reserve for quieter years so that we can offer the same standard of care and learning experiences for the children and offer staff job security. Included in the reserve are funds to cover and potential redundancy liabilities in the future.

#### **FINANCIAL REVIEW**

##### **Brief statement of the charity's policy on reserves**

The grant funding received is calculated with reference to the number of children attending nursery during the year and therefore when the class sizes are higher a surplus may build up. These reserves may be required to fund the deficit in any year where the numbers are lower and help to sustain the group.

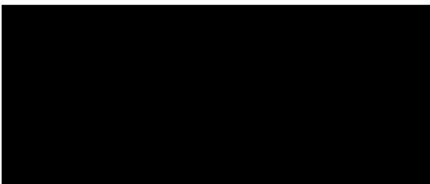
##### **Donated facilities and services**

The trustees donate their time in order to attend meetings and carry out administrative duties for the group. Gloria Sinclair received £400 for the administrative duties she carried out.

##### **Reserves**

As a result of the surplus of £13062 for the year, the association held unrestricted funds of £240128 at the year end.

#### **ON BEHALF OF THE BOARD:**



24 March 2025

## **Independent Examiner's Report to the Trustees of Halkirk Playgroup**

I report on the accounts for the year ended 28 February 2025 set out on pages four to five.

### **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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (am amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d)) of the 2006 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 our attention.

### **Basis of the independent examiner's report**

My examination was 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 seeking explanations from you as 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.

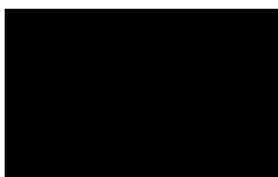
### **Independent examiner's statement**

In connection with 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 to 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.



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24 March 2025

## Halkirk Playgroup

### Receipts and Payments Account For The Year Ended 28 February 2025

	2025	2024
	£	£
<b>Receipts</b>		
Highland Council Grants	179,942	141,325
Highland Council Additional Grants	2,443	3,100
Bank Interest	351	292
Extra hours	449	402
Fundraising	2552	2,131
Donations	1650	-
	<hr/>	<hr/>
<b>Total receipts</b>	187,387	147,250
 <b>Payments</b>		
Payment for charitable activities:		
Wages	125,765	99,442
Pension	6,944	4,998
PAYE	31,016	19,676
Insurance & membership	1,173	1,164
Fruit and groceries	2,074	2,518
Playgroup Durables	2,273	2,170
Playgroup Equipment/Furniture	-	1,195
First Aid Training	-	360
Staff Training	1,296	-
Misc	866	684
Phone	1,056	1,394
Xmas	205	299
Sponsored Child	264	264
T-shirts/Clothing	216	80
Accountancy	1,177	1,194
	<hr/>	<hr/>
<b>Total payments for charitable activities</b>	<u>174,325</u>	<u>135,438</u>
 <b>Surplus / (deficit) for year</b>	<u>13,062</u>	<u>11,812</u>

All funds are unrestricted.

## Halkirk Playgroup

### Statement of Balances At 28 February 2025

	28-02-25 £	29-02-24 £
<b>Bank and cash in hand</b>		
Bank balances at start of year	227,066	215,254
Surplus/(Deficit) for year	13,062	11,812
	<hr/>	<hr/>
Bank balances at end of year	<u>240,128</u>	<u>227,066</u>
Treasurer's Account	1,827	934
Wages Account	207,218	195,700
Savers Account	31,083	30,432
	<hr/>	<hr/>
<b>Closing balances</b>	<u>240,128</u>	<u>227,066</u>
<b>LIABILITIES</b>		
Accountancy	1,254	1,191
PAYE	1,876	4,627
Pensions	724	424
Wages	-	90

The financial statements were approved by the Board of Trustees on 24 March 2025 and were signed on its behalf by:

