

KNOCKANDO PLAYGROUP

Receipts and Payments Account for the year ended 31 March 2025

		<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
Receipts			
Moray Council Grant Income	note 1	84,335.00	82,704.21
Fundraising Events		1,728.72	3,862.33
Donations		6,127.00	261.53
Snack, Trip and fees raised		71.90	205.75
Total Receipts		92,262.62	87,033.82
Payments			
Fundraising expenses:		89.55	829.21
		-	-
		89.55	829.21
Payments for Playgroup activities:			
Wages	note 1	60,609.54	54,261.15
Inland Revenue - Tax & NI	note 1	5,995.57	5,683.64
Administration		2,706.32	1,892.06
Toys/ Equipment	note 2	6,516.02	3,346.53
Outings, materials and snacks		1,338.19	1,304.79
Training courses and travel expenses		385.80	422.90
Care Commission/Disclosure Scotland/SSSC Reg		207.20	124.00
Insurance		846.08	403.36
		78,604.72	67,438.43
Total Payments		78,694.27	68,267.64
(Deficit) / Surplus for year		13,568.35	18,766.18

Some funds are restricted, see page 2 for details

Scottish Charity number SC014667

KNOCKANDO PLAYGROUP

Statement of Balances as at 31 March 2025

	<u>2025</u>	<u>2024</u>
	£	£
Bank and cash in hand		
Opening balances	141,566.78	122,800.60
Surplus for year	13,568.35	18,766.18
Closing balances	155,135.13	141,566.78
 Reserves		
General funds	51,256.71	44,686.75
Restricted funds	103,878.42	96,880.03
 Assets		
Equipment and toys at purchase cost	note 2 6,516.02	3,346.53

Scottish Charity number SC014667

Approved by the Trustees and signed on their behalf

Notes to the accounts of the Knockando Playgroup

- Note 1 The accounts following the cash accounting principle (non accrual) and therefore reflect the actual monies received and paid in the time period.
- Note 2 The assets shown represent the current year's expenditure in equipment and toys. It is felt that the nature of these assets is such the their value would not be material beyond one year.

Scottish Charity number SC014667

Independent Examiner's Report to the Trustees of Knockando Playgroup

I report on the accounts of the Knockando Playgroup for the year ended 31st March 2025, which consist of a Statement of Balances, a Receipts and Payments statement and the notes pertaining to them.

Respective responsibilities of the trustees and the 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 following accounting records kept by the Knockando playgroup and a comparison of the accounts prepared 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 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

~ to prepare accounts which accord with the accounting records and comply with the Regulation 9 of the 2006 Accounts Regulation

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.

Iain Campbell

[Iain Campbell \(Mar 24, 2026 11:07:42 GMT\)](#)

Institute of Chartered Accountants of Scotland

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25 February 2026

Scottish Charity number SC014667