

REGISTERED CHARITY NUMBER: SC015474

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Newlands & Kirkurd Womens Guild Playgroup**

**Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE**

Newlands & Kirkurd Womens Guild Playgroup

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for the Year Ended 31 March 2025**

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Newlands & Kirkurd Womens Guild Playgroup

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

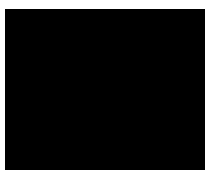
Registered Charity number

SC015474

Principal address

Newlands Centre
Romanno Bridge
West Linton
EH46 7BZ

Trustees



Independent examiner

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charitable status

The charity was granted charitable status on 5 October 1986 and is registered as a Scottish Charity under number SC015474

Governing document

The charity is an unincorporated association. Its objectives and administration arrangements are set out in its Constitution. The charity intends to wind up and transfer its assets and liabilities to Newlands Kids (SC052618). This transfer had not been completed before 31 March 2025.

Recruitment and appointment of new trustees

The Trustees of the charity are named above. The Trustees are appointed or reappointed at the annual general meeting.

Newlands & Kirkurd Womens Guild Playgroup

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Objectives and activities

The charity's primary objective is to provide high-quality, inclusive childcare and after school care for children within the local community. The nursery and after school club aim to offer a safe, nurturing and stimulating environment that supports children's learning, development and wellbeing.

During the year, the charity continued to deliver childcare and after school services to local families, supporting working parents and contributing positively to the community.

Despite financial challenges during the year, the charity successfully maintained continuity of care for children and families, retained experienced staff, and continued to meet regulatory and quality standards. Trustees are grateful to staff, volunteers and families for their ongoing support and commitment.

Plans for future periods

In the coming year, the Trustees will focus on:

- Strengthening financial controls and oversight
- Maintaining high standards of childcare provision
- Supporting staff and sustaining occupancy levels

Trustees remuneration and expenses

During the year £525 (2024: £Nil) was paid to Pentland HR Limited, a company controlled by [REDACTED] (Trustee), for HR services and delivery of first aid training.

No other Trustees received any remuneration or expenses during the year.

Newlands & Kirkurd Womens Guild Playgroup

**Report of the Trustees
for the Year Ended 31 March 2025**

Financial Review

The charity recorded a deficit for the year. This was primarily due to an ongoing historic situation regarding rent and an expectation that we can afford an overpayment of rent, which had a significant impact on overall expenditure. Once this issue was identified, the Trustees took steps to review rental arrangements and strengthen financial oversight.

Aside from the rent overpayment, income and expenditure were broadly in line with expectations for the year. Trustees continue to monitor cash flow carefully and have implemented improved financial controls to prevent a recurrence.

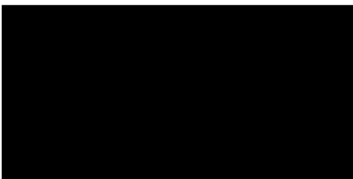
The Trustees believe that, with the corrective actions now in place, the charity remains financially viable and well-positioned to continue delivering its services.

Reserves policy

The Trustees aim to maintain a modest level of reserves to ensure the charity can meet its ongoing commitments and manage unexpected costs. Due to the deficit incurred this year, reserves have reduced; however, rebuilding reserves is a priority for the coming year. After the deficit of £18,865 for the year the charity held unrestricted funds of £6,076 and restricted funds of £3,888 at the year end. The office bearers consider the general fund of £6,076 will enable the charity to continue to run its activities for the foreseeable future.

24/12/2025

Approved by order of the board of trustees on and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Newlands & Kirkurd Womens Guild Playgroup**

I report on the accounts for the year ended 31 March 2025 set out on pages five & six.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 to comply with Regulation 8 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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Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Date:

Newlands & Kirkurd Womens Guild Playgroup
Receipts and payments Account for Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
Receipts				
Scottish Borders Council Funding	98,856		104,689	
Grants restricted	-		3,888	
Subscriptions	13,238		31,883	
Attendance Fees	26,047		29,050	
Fundraising Activities	2,384		2,950	
Snack Monies	1,685		1,926	
Donations	515		1,057	
Other income	337		163	
Total Income		143,063		175,604
Payments				
Salaries and National Insurance	115,704		134,938	
Subscriptions and Fees	805		3,055	
Administration	520		928	
Refreshments	4,944		6,533	
Activities and Materials	1,716		1,945	
Insurance	1,851		-	
Holiday Club Expenses	-		386	
Rent	24,877		13,314	
Training	540		363	
Repairs, equipment & clothing	50		499	
Accountancy & legal fees	1,628		7,065	
Professional fees	450		-	
Fundraising	60		150	
Transport	257		1,174	
Cleaning Services	8,526		7,250	
		161,928		177,598
Payments relating to assets & investments				
Purchase of fixed assets	-		-	
		-		
Total Payments		161,928		177,598
Surplus/(Deficit) for year		(18,865)		(1,994)

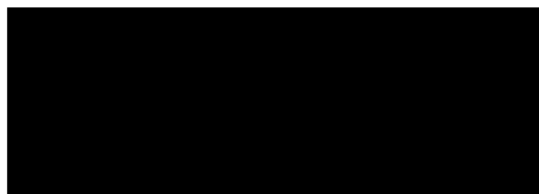
All funds are unrestricted unless otherwise stated

Newlands & Kirkurd Womens Guild Playgroup
Statement of Balances as at 31 March 2025

	2025	2024
	£	£
Bank & Cash Accounts		
Opening balance	29,039	31,033
Surplus/(Deficit) in year	<u>(18,865)</u>	<u>(1,994)</u>
	<u>10,174</u>	<u>29,039</u>
Assets	2025	2024
	£	£
Computer equipment	<u>1,130</u>	<u>1,130</u>
Reserves	2025	2024
	£	£
Cash	210	19
General fund	6,076	25,132
Restricted funds	<u>3,888</u>	<u>3,888</u>
	<u>10,174</u>	<u>29,039</u>

All funds are unrestricted unless otherwise stated

Approved by the Trustees and signed on their behalf by:



24/12/2025

Date