

REGISTERED CHARITY NUMBER: SC015664

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 30th April 2025
for
GRANTOWNPLAYGROUP

Goldwells
15-17 High StTeet
Kingussie
Inverness-Shire
PH21 UIS

GRANTOWNPLAYGROUP

Contents of the Financial Statements
For The Year Ended 30th April 2025

	Page
Report of the Trustees	to 1
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

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Report of the Trustees For The Year Ended 30th April 2025

The trustees present their report with the financial statements of the charity for the year ended 30th April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Achievement and performance

Charitable activities

Playgroup has had another busy year, working at capacity, with 37 children registered. As some of these children were utilising split centres, it was equivalent to 36 children receiving 1140 hours care,

Staffing levels stayed constant at 7 members of staff including 1 part time member. All staff have undertaken training to further their CPD and to ensure that certificates, such as first aid, food hygiene and child protection remain valid.

Our last inspection took place in January 2019 and these grades are still in place. We were due to be inspected any time after January 2021, so this is expected at any time, especially as parent questionnaires were issued in early 2024, so we've asked that they be re-issued. We have had visits for drama training from Lorraine Hemmings, exercise classes from Crossfit Caimgozms, dance classes from James Montgomery and a trip to Brodie Castle.

Regular visit by the children to the Library and to visit and entertain the residents at Lynemore have continued.

Expenditure of note this year includes:-

- Complete redevelopment of the wildside in the garden
- Installation of artificial grass and hobbit tunnel on wildside
- Re-surfacing and re-lining of car park
- Replacement of heaters to be compatible with smart meter and selling excess power to grid
- Replacement of soundproof partition between playrooms

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and administrative details

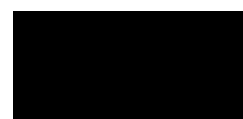
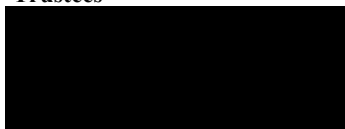
Registered Charity number

SC015664

Principal address

Blackpark
Heathfield Road
Grantown on Spey
PH263HX

Trustees



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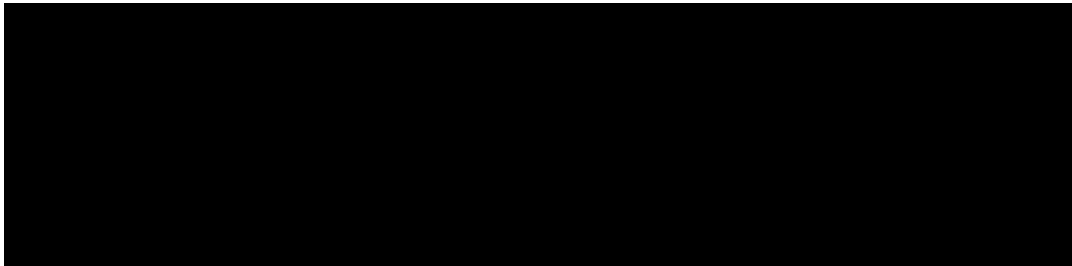
Report of the Trustees
For The Year Ended 30th April 202S

Reference and administrative details
Independent Examiner

[REDACTED]

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 IHS

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Independent Examiner's Report to the Trustees of
Grantown Playgroup

I report on the accounts for the year ended 30th April 2025 set out on pages four to nine.

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. 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 :

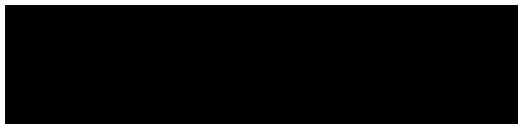
- (1) which gives me reasonable cause to believe that, in any material respect, the requirements

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 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.



The Association of Chartered Certified Accountants

Goldwells
15-17 High Street
Kingussie
Inverness-Shire
PH21 1HS

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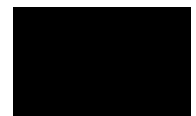


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Statement of Financial Activities
For The Year Ended 30th April 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
Income and endowments from			
Donations and legacies		650	390
Charitable activities			
Playgroup fees		296,432	281,052
Other income		870	336
Total		297,952	281,778
Expenditure on			
Charitable activities			
Staff expenditure		184,420	168,817
Consumables		33,859	32,644
Outings and activities		1,463	2,021
Play equipment		8,102	1,656
Development		58,345	22,493
Support costs		13,664	10,027
Total		299,853	237,658
NET INCOME/(EXPENDITURE)		{1,901}	44,120
Reconciliation of funds			
Total funds brought forward		303,153	259,033
Total funds carried forward		301,252	303,153

The notes form part of these financial statements

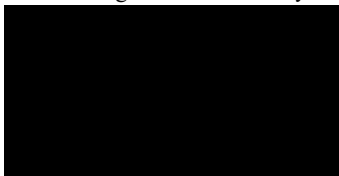


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Balance Sheet
30th April 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
Current assets			
Debtors	4	222	
Cash at bank		301,758	303,846
		301,980	303,846
Creditors			
Amounts falling due within one year	5	(728)	(693)
Net current assets		301,252	303,153
Total assets less current liabilities		301,252	303,153
NET ASSETS		301,252	303,153
Funds	6		
Unrestricted funds		301,252	303,153
Total funds		301,252	303,153
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The financial statements were approved by the Board of Trustees and authorised for issue on 11/04/2025 and were signed on its behalf by:



The notes form part of these financial statements

Pages

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Notes to the Financial Statements
For The Year Ended 30th April 2025

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30th April 2025 nor for the year ended 30th April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2025 nor for the year ended 30th April 2024.

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Notes to the Financial Statements • continued
For The Year Ended 30th April 2025

3. Staff costs

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	7	7
	--	--

No employees received emoluments in excess of £60,000.

4. Debtors: amounts falling due within one year

	2025	2024
Prepayments	£ 222	£
	--	--

5. Creditors: amounts falling due within one year

	2025	2024
Other creditors	£ 728	£ 693
	--	--

6. Movement in funds

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	303,153	(1,901)	301,252
TOTAL FUNDS	303,153	(1,901)	301,252

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,952	(299,853)	(1,901)
TOTAL FUNDS	297,952	(299,853)	(1,901)



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Notes to the Financial Statements - continued
For The Year Ended 30th April 2025

6. Movement in funds - continued

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	259,033	44,120	303,153
TOTAL FUNDS	<u>259,033</u>	<u>44,120</u>	<u>303,153</u>

Comparative net movement in funds, included in the above are as follows:

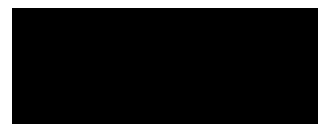
	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,778	(237,658)	44,120
TOTAL FUNDS	<u>281,778</u>	<u>(237,658)</u>	<u>44,120</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
Unrestricted funds			
General fund	259,033	42,219	301,252
TOTAL FUNDS	<u>259,033</u>	<u>42,219</u>	<u>301,252</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	579,730	(537,511)	42,219
TOTAL FUNDS	<u>579,730</u>	<u>(537,511)</u>	<u>42,219</u>

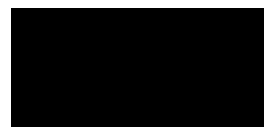


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Notes to the Financial Statements - continued
For The Year Ended 30th April 2025

7. **Related party disclosures**

There were no related party transactions for the year ended 30th April 2025.



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Detailed Statement of Financial Activities For The Year Ended 30th April 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations and fundraising	650	390
Charitable activities		
Commissioned children fees	296,432	281,052
Other income		
Miscellaneous income	870	336
Total incoming resources	297,952	281,778
Expenditure		
Charitable activities		
Wages	172,746	158,337
Pensions	11,674	10,480
Play equipment - durables	5,274	789
Play equipment • expendables	2,828	867
Food and drink	26,100	21,780
Repairs and renewals	10,411	6,778
Outings and activities	1,463	2,021
Cleaning expenses	6,325	4,086
AES solar development	240	22,493
Wild-side garden development	33,468	
Car park development	15,660	
	286,189	227,631
Support costs		
Management		
Rates and water	1,086	
Insurance	1,711	1,609
Light and heat	6,518	4,312
Telephone	921	931
Sundries	387	374
Staff training	935	10
Subscriptions	785	888
	12,343	8,124
Governance costs		
AccoWltancy	1,321	1,903
Total resources expended	299,853	237,658
Net (expenditure)/income	(1,901)	44,120

This page does not form part of the statutory financial statements

