

## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Playden Nursery

Registered charity number

SC 17968

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	08	2023	to	31	07 2024

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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 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.

Signed\*\*:

Name:

Date:

16/2/26

Relevant professional qualification(s) or body (if any):

Address:

se delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the ing page.

CR will accept digital or typed signatures



**PLAYDEN NURSERY**

Scottish Charity No. SCO 17968

**Income & Expenditure Statement for the period 1 August 2023 to 31 July 2024****BANK OF SCOTLAND**

£                      £                      £

**INCOME**

2.5yr Fees		19,099.40	
Highland Council Funding			
Fees	3/4 years	83,535.95	
	2 years	21,969.30	
Milk/Snack		2,793.02	
ASN		3,087.36	
Tesco Grant		1,125.00	
Fundraising		0.00	
Misc		729.67	
<b>BOS INCOME</b>			<b>132,339.70</b>

**EXPENDITURE**

Wages/NI/Tax/Pension		138,559.49	
Lunch/Snack		2,327.75	
Materials & Equipment:	General	2,530.52	
	New	3,617.77	
Operational/Cleaning		378.28	
Training		844.30	
Admin		1,301.60	
Insurance		2,839.60	
Utilities		3,569.15	
Misc		936.45	
<b>BOS EXPENDITURE</b>			<b>156,904.91</b>
<b>BOS SURPLUS/DEFICIT</b>			<b>-24,565.21</b>

**SANTANDER****INCOME**

Interest		36.66	
Deposit		10.00	
<b>SANTANDER INCOME</b>			<b>46.66</b>

**EXPENDITURE**

0.00

**SANTANDER EXPENDITURE**

0.00

**SANTANDER SURPLUS/DEFICIT**

46.66

**TOTAL SURPLUS/DEFICIT****-24,518.55**

I hereby verify that the accounts are a true and accurate record of Playden's Income & Expenditure Account, Year Ended 31 July 2024 as per vouchers seen and explanations given.

Independent Verifier

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	08	2023		31	07	2024

Reference and administration details

Charity name	Playden Nursery
Other names charity is known by	
Registered charity number	SC017968
Charity's principal address	Barrock Street Thurso Caithness Postcode KW14 7DG

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			





Achievements and performance

Summary of the main achievements of the charity during the financial period	During the 2023/2024 reporting period Playden has maintained a healthy number of children enrolled with our Nursery.
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Financial review

Brief statement of the charity's policy on reserves	Our policy states that a minimum of 3 months running costs should be kept in reserve
Details of any deficit	None
Donated facilities and services (if any)	None



**The trustees declare that they have approved the trustees' report above.**

Signature(s)	
Full name(s)	
Position (e.g. Chair)	
Date	