



# **Hayshead Playgroup**

## **Trustees' Annual Report and Financial Statements**

**1<sup>st</sup> August 2024 - 31<sup>st</sup> July 2025**



Learning  
through nature



learning  
through play



Hayshead Playgroup  
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## Structure, Governance, and Management

Hayshead Playgroup operates as a charitable, unincorporated body, governed by the Early Years Group Constitution. Trustees are either elected or re-elected at the Annual General Meeting each year, with the option for additional trustees to be co-opted during the year.

The Playgroup employs both a Manager and a Deputy Manager who oversee daily operations in close collaboration with the Trustees. To fulfil the group's requirements, there are also five early years practitioners, two support workers, and one administrator on staff.

### Hayshead Playgroup Charity Trustees

Trustees	Position Held	Date (if new)	Date of Finish
Kelly Craig	Chairperson		
Danielle Dickson	Vice Chairperson		
Danielle Dickson	Secretary		
Brandon Craig	Treasurer		
Melissa Mearns	Committee		
Beverley McWilliams	Committee		
Katrina Foster	Committee		
Kayleigh Black	Committee		

Committee members who left were due to their child's natural progression to nursery or school.

## Objectives and Activities

Our group is committed to fostering both educational and social growth in preschool-aged children, prioritising child-centred learning and imaginative play. We offer a secure and supportive setting where children feel content and cared for. We believe that every child should be encouraged to acquire new abilities at their own pace, helping them to build confidence and broaden their understanding of the wider world.

We are dedicated to aligning our practice with both local and national policies, supporting key milestones for children aged 3–5 through the implementation of the Curriculum for Excellence. For our youngest children, aged 2–3, we adhere to Scotland's national guidance for Early Years, “Realising the Ambition: Being Me” .

- Numeracy
- Literacy
- Health and Well-being

All children’s learning and development is documented through online e-journals, which staff use to track progress and create opportunities to challenge future learning. These journals are accessible to parents and carers, who are invited to review and contribute their own feedback.

We offer targeted support to individual children and their families, in accordance with the Scottish Government’s “Getting it Right for Every Child” framework.

As of August 2021, through demands in the local area, we were able to increase our capacity from 24 to 28 children. The Early Years Childcare Expansion in Scotland allowed us to primarily focus on funded children, offering only full-time, term-time-only spaces for 3–5-year-olds and eligible 2-year-olds.





**Out and about in  
Arbroath- learning  
about our community  
and the people in it.**



## Feedback from Angus Council and Care Inspectorate

In December 2022 we had a visit from the Care Inspectorate for an unannounced inspection. This was a positive experience, which was echoed in the feedback given, see below.

Quality Indicator 1.1 Nurturing care and support.

“We found significant strengths in aspects of the care provided, and how these supported positive outcomes for children, therefore we evaluated this key question as very good. The children were happy and settled in the playgroup. They were enjoying their time in the setting, playing and having fun with friends and staff. Staff were kind, caring and nurturing in their approach with children. They knew children well and spoke knowledgeably and confidently about children’s individual care needs and how they were supported. Staff were very responsive to children, respectful and kind in their approach, reassuring children, comforting them when needed and giving cuddles if they wished them. It was evident attachments had been developed between children and staff. There was chatter and laughter throughout the day as staff joined in children’s play and learning. Children told us they were having fun.”

How good is our care, play, and learning?	5 – Very Good
How good is our setting?	5 – Very Good
How good is our leadership?	5 – Very Good
How good is our staff team?	5 – Very Good

As we are in partnership with the local authority, each year we are inspected by Angus Council to monitor our quality of provision.

One of the findings from this visit in November 2024 identified the following strength.

“The warm welcoming and nurturing environment is well planned with thoughtful provocations to inspire children's imagination and creativity. A wide range of sensory opportunities were accessible for all children to engage with and support emotional regulation.”

Overall, this annual visit was positive and through discussion between the Manager and Angus Council, a shared vision for the next year's improvements was agreed upon.

## Financial review

The charity's total income for this year was £220,650. The majority of this was from council funding (£219,818) and went towards the playgroup's day-to-day running, e.g. staff costs, food, and resources.

Playgroup fundraising total was £656.07 which went directly to fund excursions and resources for the children.

The total expenditure was £213,973.

The free reserves of the charity represented by the unrestricted general fund is £54,001

## Statement of the charity's policy on reserves

The Trustees consider that free reserves of £45,000 (held in a separate interest bearing bank account) should be maintained; this would be equivalent to 3 months' wage costs.

The Trustees aim to deploy any reserve funds to advance the goals of the charity. They oversee the organisation's long-term vision and are responsible for its strategic planning.

## Declaration

Signed on behalf of the charity trustees:



Print name



Designation

V P VICE CHAIRPERSON

Date

27-4-20



## **Report of the Independent Examiner To the Trustees of Hayshead Playgroup**

I report on the accounts of Hayshead Playgroup (the charity) for the year ended 31 July 2025, which are set out on pages 10 to 12.

### **Respective responsibilities of trustees and examiner**

The trustees of the charity, 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 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

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 Regulationshave 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.



**John Paul FCIE**  
29 Avon Crescent  
Broughty Ferry  
Dundee  
DD5 3TX

**Date: 30 April 2026**

## Hayshead Playgroup

### Receipts and Payments Account for the year ended 31 July 2025

	Note	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
<b>Receipts:</b>					
Fee income	4	219,818	-	<b>219,818</b>	211,813
Donations & fundraising		666	-	<b>666</b>	1,867
Bank interest		166	-	<b>166</b>	-
<b>Total Receipts in year</b>		<b>220,650</b>	<b>-</b>	<b>220,650</b>	213,680
<b>Payments:</b>					
<b>Fundraising expenses</b>					
Fundraising costs		-	-	-	-
<b>Charitable activity</b>					
Staff costs		184,466	-	<b>184,466</b>	187,050
Training		490	-	<b>490</b>	26
Equipment		-	-	-	22
Resources		9,257	-	<b>9,257</b>	9,198
Trips		32	-	<b>32</b>	484
Travel		340	-	<b>340</b>	122
Events & animal care		866	-	<b>866</b>	1,121
Garden area		999	-	<b>999</b>	1,758
School meals		-	-	-	-
Groceries		11,159	-	<b>11,159</b>	13,233
Children's clothing		502	-	<b>502</b>	-
Uniforms, PPE & First Aid		364	-	<b>364</b>	784
Laundrette		340	-	<b>340</b>	241
Telephone		1,381	-	<b>1,381</b>	1,213
Stationery & admin		2,419	-	<b>2,419</b>	2,184
Insurance		880	-	<b>880</b>	863
Other costs		278	-	<b>278</b>	131
<b>Governance</b>					
Independent examiner's fee		200	-	<b>200</b>	200
<b>Total Payments in year</b>		<b>213,973</b>	<b>-</b>	<b>213,973</b>	218,630
<b>Net receipts / (payments) in year</b>		<b>6,677</b>	<b>-</b>	<b>6,677</b>	(4,950)

## Hayshead Playgroup

### Statement of Balances at 31 July 2025

	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
<b>Funds Reconciliation:</b>				
Funds brought forward at 1 August 2024	47,324	-	<b>47,324</b>	52,274
Net receipts / (payments) in year	6,677	-	<b>6,677</b>	(4,950)
<b>Funds carried forward at 31 July 2025</b>	<b>54,001</b>	<b>-</b>	<b>54,001</b>	<b>47,324</b>

<b>Bank &amp; Cash Balances:</b>	£	£	£	£
Bank account	8,788	-	<b>8,788</b>	47,278
Savings account	45,165	-	<b>45,165</b>	23
Petty cash	48	-	<b>48</b>	23
<b>Bank &amp; cash balances at 31 July 2025</b>	<b>54,001</b>	<b>-</b>	<b>54,001</b>	<b>47,324</b>

<b>Liabilities at year end</b>	£	£
HMRC for PAYE & NIC (July 2025- paid August)	1,737	-
Staff pensions (July 2025 - paid August)	707	-

The accounts on pages 10 to 12 were approved by the Trustees on 30 April 2026  
and are signed on their behalf by:



Date: 30 April 2026

## Hayshead Playgroup

### Notes to the Accounts

#### For the Year Ended 31 July 2025

##### 1. Basis of accounting

The accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### 2. Nature and purpose of funds

*Unrestricted funds* can be used in furtherance of any of the charitable objects at the discretion of the trustees. An unrestricted 'general' fund is maintained for the day to day operations of the Society.

*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.

##### 3. Trustees' remuneration and expenses

No remuneration was paid to trustees during the year and no expenses were reimbursed to them.

##### 4. Fee income

	2025	2024
	£	£
Angus Council	<u>219,818</u>	<u>211,813</u>
	<u>219,818</u>	<u>211,813</u>

##### 5 Staffing

	No.	No.
Head count basis	<u>10</u>	<u>10</u>