

**Teddy Bear
Development Playgroup**

FINANCIAL STATEMENTS

31 MAY 2025

Charity Number SC 029458

RITSONS
Chartered Accountants
26-30 Marine Place
Buckie
AB56 1UT

TEDDY BEAR DEVELOPMENT PLAYGROUP

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MAY 2025

The Trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 May 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Teddy Bear Development Playgroup

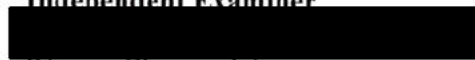
Charity registration number SC 029458



Contact Address

C/O Ritsons CA
26-30 Marine Place
Buckie
AB56 1UT

Independent Examiner



Ritsons Chartered Accountants
26-30 Marine Place
Buckie
AB56 1UT

Recruitment and appointment of Trustees

All of the Association's trustees are appointed or reappointed by the members at our annual general meeting, which is held in May each year.

Governing document

The Association is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

The group is involved in the provision of finance and management of a development playgroup in Buckie for young children with special needs.

Activities and achievements

During the year under review, the committee have received funding from the local authority, together with fundraising and donations from the public which has enabled the group to continue its work on behalf of the children.

Trustee remuneration and expenses

Trustees did not receive any remuneration for their work during the year.

TEDDY BEAR DEVELOPMENT PLAYGROUP

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MAY 2025

Reserves

As a result of the surplus of £34,097 for the year, the charity held unrestricted funds of £42,435.

Approved by the Trustees and signed on their behalf

Date 27th JAN 2026



TEDDY BEAR DEVELOPMENT PLAYGROUP
INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF
TEDDY BEAR DEVELOPMENT PLAYGROUP
YEAR ENDED 31 MAY 2025

Independent Examiner's Report to the Trustees of the Teddy Bear Development Playgroup.

I report on the accounts of the charity for the year ended 31 May 2025 which are set out on pages 4 to 6.

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. The charity 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 independent examiner's statement

The 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 the 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 8 of the 2006 Accounts Regulations
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ritsons
Chartered Accountant
26-30 Marine Place
Buckie
AB56 1UT

28/1/26

TEDDY BEAR DEVELOPMENT PLAYGROUP

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 MAY 2025

	2025 £	2024 £
RECEIPTS		
Donations	19,959	10,034
Fundraising	4,422	14,020
Moray Council	90,813	16,982
Fees	625	145
Cashback	6	-
Total Receipts	<u>115,825</u>	<u>41,181</u>
PAYMENTS		
Payments for Charitable activities:		
Wages	63,538	37,967
Pension	2,604	1,272
Phone	286	263
Insurance	491	623
Equipment	5,108	2,082
Snacks	539	416
Memberships & prof fees	536	335
Training	200	107
Outings	157	50
Electricity	3,139	-
Rent	5,130	-
Disco	-	100
Total payments for Charitable activities	<u>81,728</u>	<u>43,215</u>
Total Payments	<u>81,728</u>	<u>43,215</u>
Surplus/(Deficit) for year	<u>34,097</u>	<u>(2,034)</u>

All funds are unrestricted.

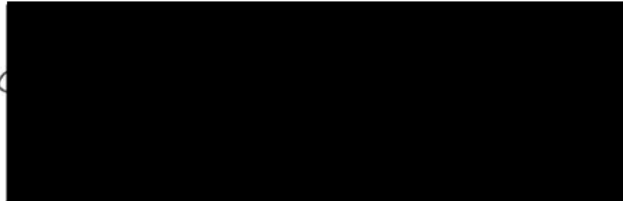
TEDDY BEAR DEVELOPMENT PLAYGROUP

STATEMENT OF BALANCES

31 MAY 2025

	Note	2025 £	2024 £
Bank and Cash in Hand			
Opening balance		8,338	10,372
Surplus/(Deficit) for year		34,097	(2,034)
Closing Balances	2	<u>42,435</u>	<u>8,338</u>
Total Assets		<u>42,435</u>	<u>8,338</u>
Reserves			
General funds		<u>42,435</u>	<u>8,338</u>

Approved by the Trustees and signed on their behalf

Date 27th Jan 2026

TEDDY BEAR DEVELOPMENT PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2025

1. Accounting Policies

Accounting convention and policies

The accounting policies adopted on the preparation of these accounts are laid down by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Taxation

The Trust is a registered charity and is therefore exempt from taxation.

Legacies and donations

Legacies and donations are included in the financial statements when receivable and on an accruals basis to the extent that such sums can be reasonably quantified.

2. Cash at bank and in hand	2025	2024
	£	£
Current Account	42,424	8,174
Petty Cash	11	164
	<hr/>	<hr/>
	42,435	8,338
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