

COMPANY REGISTRATION NUMBER: SC435023
CHARITY REGISTRATION NUMBER: SC043507

Earthtime for All Ltd.
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2025

RITSONS
Chartered Accountants
103 High Street
ELGIN
Moray
IV30 1EB

Earthtime for All Ltd.
Company Limited by Guarantee
Financial Statements
Year ended 31 October 2025

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Earthtime for All Ltd.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2025.

ACHIEVEMENTS AND PERFORMANCE

Earthtime's core social purpose is to improve lives and outcomes for families and children in Moray through spending time outside in nature - exploring, protecting, enhancing and enjoying the natural environment. Our ethos is based on one of nurturing and encouraging inclusive, child-led participation in play and nature based learning activities. Earthtime aims to develop stronger family bonds to increase self-esteem and confidence for both children and their parents or carers to build more resilient and stronger communities.

Earthtime operates as a child care provider by running an outdoor nursery school, an after school club and school holiday play sessions. Earthtime operates in the community too, working with schools and the community at large. We work with other schools and nurseries delivering our Forest School programme throughout Moray. We offer one to one sessions for children who schools have recognised would benefit from the wide range of outdoor activities that Earthtime can provide. We also have a programme of outreach play sessions (Waddle Toddle and Nature Play) for children and families, which are open to the general public and are free to attend.

The trustees have paid due regard to guidance issued by the OSCR in deciding what activities the charitable company should undertake.

Our People

We continued to support our workforce as a Real Living Wage employer. We increased all of our rates of pay to maintain the real living wage. We continued to provide access to employee support and free counselling sessions through an arrangement an HR support service. We also held a series of wellbeing workshops for our staff.

We continued to offer free outdoor and paediatric first aid training to our workforce, alongside food hygiene training. Many of our staff took up additional training opportunities throughout the year to support their practice. During the year, members of staff achieved childcare qualifications and Forest School Qualifications.

We have provided workplace placement opportunities for students and with Moray Pathways.

Child Care

Our nursery at Duffus Estate continues to provide a fully outdoor care service to a maximum of 50 children at any one time (max. 10 of age 2-3; 32 of age 3 - those not attending primary school; 15 of primary school age). Up to 25 children of primary school change may attend during school holidays.

Our nursery has continued to focus efforts on improving the quality of the childcare provision, as set out in the setting's strategic improvement plan. Our efforts were recognised by the Care Inspectorate when our setting achieved Very Good (5) ratings across all five areas inspected, reflecting the high-quality care, learning and nurturing environment provided at Earthtime. We are proud to have been shortlisted for the Scottish Nursery Awards 2025 in the Nursery Outdoor Learning Environment of the Year category.

Childcare for school age children is an increasing feature of our provision and is fully subscribed most days. We provide a before and after school club at our Duffus site for children attending Hopeman Primary School and have provided holiday care. Transport to our site has been the biggest barrier to children attending our school age childcare during term time. Following discussions with Moray Council and our contribution to the business case for a public bus service, our site is now served by a public bus which children can access free of charge using their National Entitlement Card.

Earthtime for All Ltd.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

Training

Earthtime became an approved Assessment Centre to deliver the Forest and Outdoor Learning Award (FOLA) award with Newbattle Abbey College as the awarding body. The first cohort began their training in March 2025, working towards their Level 8 FOLA Forest School Leadership Award.

Business Management and Marketing

We agreed our 2024-27 business plan and carried out a job profile review against our pay structure. With funding from the UK Government UK Shared Prosperity Fund, we launched a new website. We updated our marketing materials and continued to grow our social media following.

Community

Earthtime's roots are in the community and the provision of enriching opportunities for play in the outdoors for children and families. We continued to provide these opportunities through our Nature Plays, Waddle Toddles and wellbeing walks, available free of charge to families, Forest School sessions and provision for school age children who are not attending school.

Over the year, we ran over 100 Waddle Toddles, over 40 Nature Plays, wellbeing walks, parties and a teddy bears picnic!

Our Work with Schools

We have worked with schools across Moray. Group sizes have ranged from 1:1s, small nurture groups, whole classes and several classes.

With thanks to funding from the Newbold Legacy Trust, we ran Woodland Wednesday Forest School for children in the Forres area. The aim of these sessions was to support school age children who were struggling with attending school. We received excellent feedback from families of the impact of these sessions.

Nature Play and Neurodiverse Sessions

Earthtime has been a grant funded partner of the Scottish Government since 2022, receiving funding from the Outdoor Community Play Fund to deliver outdoor play sessions for children and families. 40 Nature Plays were run in the public parks of Forres and Elgin, totalling 80 hours of community play opportunities.

With funding from the National Lottery Community Fund, we have added outdoor play sessions for neurodiverse children. These sessions take place in a quieter area of the park.

Waddle Toddle

Waddle Toddle is our outdoor group for little ones (babies, toddlers and pre-schoolers) and their grown ups. We ran Waddle Toddles in Aberlour, Buckie, Burghead, Elgin, Forres and RAF Lossiemouth. Our project at RAF Lossiemouth runs over 3 years and is funded by the Armed Forces Covenant Trust. Funding from the Berryburn Community Fund supported our Waddle Toddles in Aberlour. The Newbold Legacy Trust funded our Waddle Toddles in Forres. All others were funded through the Scotmid Community Connect Fund. Our Waddle Toddles in Aberlour and Buckie are based at Parklands Care Homes and are multi-generational, attended by both care home residents and toddlers with their grown ups. We are really grateful to Parklands for their support and enthusiasm for the project.

Earthtime for All Ltd.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Working with Other Groups

We have attended community events such as RAF Lossie-fest, Wellbeing Showcase, Pregnancy Fair and the National Autistic Society Fun Day. We have also provided events with or for other local organisations such as Mum Days.

We have continued our work with Gordonstoun school with a group of volunteer students joining us on a weekly basis to help on our site.

We are a steering group member of the Collaboration for Mental Wealth. This is a network of partners who are researching what works for creating mental wealth in Moray through the co-creation of solutions and community-driven action in the Community Research Networks Programme. Funded by UK Research and Innovation (UKRI), and delivered by The Young Foundation, the Community Research Networks programme supports place-based networks across the UK to strengthen the capacity, capability and connectivity required to support sustainable and equitable community engagement with research.

Charity of the Year and Fundraising

Earthtime was charity of the year in 2025 for both Moray Business Women and Kula Coffee. We are truly grateful for the support and opportunity this has provided to raise funds and the profile of Earthtime. In August 2025, a group of Earthtime staff and board members, together with members of Moray Business Women, walked 100 miles around Moray and raised over £4000.

Conclusion

We would like to thank our workforce and volunteers and the children, families, schools, businesses and other organisations and stakeholders who have been involved with or supported the work of Earthtime over the last year. We remain committed to making Earthtime a great place to play, learn and grow for our people and the people (of all ages) who participate in or use our services

FINANCIAL REVIEW

The net income for the year was £43,501 (2024 - net expenditure £36,554). The net assets at the year end were £175,320 (2024 - £131,819) of which £44,879 (2024 - £14,737) related to restricted funds leaving unrestricted funds of £130,441 (2024 - £117,082).

The trustees' policy is to maintain cash reserves at around 2-3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Cash reserves (excluding restricted amounts) at the year end were £111,660 (2024 - £100,538). Running costs are approximately £28,000 per month therefore the reserves policy was maintained at the balance sheet.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the risks. The trustees are particularly aware of their responsibilities for health & Safety, especially in regards to activities involving children. In addition, our staff and volunteers all have membership under the Protection of Vulnerable Groups (PVG) Scheme.

Earthtime for All Ltd.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

OBJECTIVES AND ACTIVITIES

Earthtime's core social purpose is to improve lives and outcomes for families and children in Moray through spending time outside in nature - exploring, protecting, enhancing and enjoying the natural environment. Our ethos is based on one of nurturing and encouraging inclusive, child-led participation in play and nature-based learning activities. Earthtime aims to develop stronger family bonds to increase self-esteem and confidence for both children and their parents or carers to build more resilient and stronger communities.

Earthtime operates as a childcare provider by running an outdoor nursery school, an after school club and school holiday play sessions. Earthtime operates in the community too, working with schools and the community at large. We work with schools and other nurseries delivering our Forest School programme throughout Moray. We offer one to one sessions for children who schools have recognised would benefit from an alternative curriculum and the wide range of outdoor activities that Earthtime can provide. We also have a programme of outreach play sessions (Waddle Toddle and Nature Play) for children and families, which are open to the general public and are free to attend.

The trustees have paid due regard to guidance issued by the OSCR in deciding what activities the charitable company should undertake.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charitable company is a company limited by guarantee, incorporated on 18 October 2012 and registered as a charity with the Office of the Scottish Charity Regulator (Charity Number SC043507) on 24 October 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Membership shall be open to any interested person who wishes to support the aims and activities of the company. Trustees shall consider each application at the first trustees' meeting which is held after receipt of the application. The trustees shall, within a reasonable time after the meeting, notify the applicant of their decision on the application.

A person is not eligible to be appointed as a trustee unless he or she is a member of the charity. At each AGM the members may elect any member who is willing to be a trustee. The trustees may at any time appoint any member to be a trustee.

Earthtime for All Ltd.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Earthtime for All Ltd.

Charity registration number SC043507

Company registration number SC435023

Principal office Duffus House Annexe
Duffus
Moray
IV30 5QB

Registered office West Lodge
Cooper Park
Elgin
Moray
IV30 1HS

THE TRUSTEES E Dunbar
S Shah
A Middlecote (Resigned 1 December 2025)
A Thompson-Miller
H Fraser (Appointed 10 March 2025)
L Monteith (Appointed 10 March 2025)

Independent examiner Alison Fionda, CA as Associate in the firm of: Ritsons, Chartered Accountants
103 High Street
ELGIN
Moray
IV30 1EB

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 1.3.2026 and signed on behalf of the board of trustees by:

A Thompson-Miller

A Thompson-Miller (Jul 13, 2026 15:43:56 GMT+1)

A Thompson-Miller
Trustee

Earthtime for All Ltd.

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Earthtime for All Ltd.

Year ended 31 October 2025

I report on the financial statements for the year ended 31 October 2025, as set out on pages 7 to 20.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 2006 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 REPORT

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 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 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.

A Fionda

A Fionda (Jul 14, 2026 09:02:02 GMT+1)

Alison Fionda, CA as Associate in the firm of:
Ritsons, Chartered Accountants
Independent Examiner

103 High Street
ELGIN
Moray
IV30 1EB

14/07/2026

Earthtime for All Ltd.

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	6,884	66,318	73,202	29,599
Charitable activities	6	292,432	5,000	297,432	287,084
Investment income	7	636	—	636	675
		—	—	—	—
Total income		299,952	71,318	371,270	317,358
		=	=	=	=
Expenditure					
Expenditure on charitable activities	8,9	(286,387)	(41,382)	(327,769)	(353,912)
		—	—	—	—
Total expenditure		(286,387)	(41,382)	(327,769)	(353,912)
		=	=	=	=
		—	—	—	—
Net income/(expenditure)		13,565	29,936	43,501	(36,554)
		=	=	=	=
Transfers between funds		(206)	206	—	—
		—	—	—	—
Net movement in funds		13,359	30,142	43,501	(36,554)
		=	=	=	=
Reconciliation of funds					
Total funds brought forward		117,082	14,737	131,819	168,373
		—	—	—	—
Total funds carried forward		130,441	44,879	175,320	131,819
		=	=	=	=

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 20 form part of these financial statements.

Earthtime for All Ltd.
Company Limited by Guarantee
Statement of Financial Position

31 October 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	15		16,377		8,073
Current assets					
Stocks		120		120	
Debtors	16	22,031		16,788	
Cash at bank and in hand		145,576		114,495	
		167,727		131,403	
Creditors: amounts falling due within one year	17	(8,784)		(7,657)	
Net current assets			158,943		123,746
Total assets less current liabilities			175,320		131,819
Net assets			175,320		131,819
Funds of the charity					
Restricted funds			44,879		14,737
Unrestricted funds			130,441		117,082
Total charity funds	19		175,320		131,819

For the year ending 31 October 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on .1.3./0.7./2.0.2.6., and are signed on behalf of the board by:

A Thompson-Miller

A Thompson-Miller (Jul 13, 2026 15:43:56 GMT+1)

A Thompson-Miller
Trustee

The notes on pages 9 to 20 form part of these financial statements.

Earthtime for All Ltd.
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 October 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is West Lodge, Cooper Park, Elgin, Moray, IV30 1HS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for at least the next 12 months and the trustees have not identified any material uncertainties with regards to the ability of the charity to continue. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Judgements and key sources of estimation uncertainty

The trustees consider that there are no estimates or underlying assumptions which have significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

3. Accounting policies *(continued)*

Income *(continued)*

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	5% straight line
Plant and machinery	-	20% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand held on demand. Bank overdrafts are shown within creditors due within one year.

Trade debtors and creditors are measured at the undiscounted amounts receivable from the customer or payable to a supplier, which is normally the invoiced price.

Trade debtors are assessed at the end of each reporting period for the objective evidence of impairment. If such evidence is found, an impairment loss is recognised in the statement of income and retained earnings.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	6,884	—	6,884
Donations - 100 club	—	—	—
Grants			
Other grants receivable	—	15,634	15,634
Moray council - Digital infrastructure fund	—	5,748	5,748
Inspiring Scotland - Nature Play for Families	—	8,218	8,218
Moray Communities Health & Wellbeing Fund	—	—	—
NHS Grampian Charity Community Grant	—	—	—
Newbold Legacy Trust Grant	—	—	—
Moray Local Action (tsiMoray)	—	18,500	18,500
Armed Forces Covenant Fund	—	9,014	9,014
National Lottery Community Fund	—	9,204	9,204
	6,884	66,318	73,202

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,404	—	2,404
Donations - 100 club	185	—	185
Grants			
Other grants receivable	—	2,911	2,911
Moray council - Digital infrastructure fund	—	—	—
Inspiring Scotland - Nature Play for Families	—	5,082	5,082
Moray Communities Health & Wellbeing Fund	—	7,966	7,966
NHS Grampian Charity Community Grant	—	4,051	4,051
Newbold Legacy Trust Grant	—	7,000	7,000
Moray Local Action (tsiMoray)	—	—	—
Armed Forces Covenant Fund	—	—	—
National Lottery Community Fund	—	—	—
	2,589	27,010	29,599
	=	=	=

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Nursery fees	224,456	—	224,456
Forest School	12,383	5,000	17,383
Waddle Toddle	919	—	919
Events	—	—	—
SEBN Sessions	14,587	—	14,587
Forest School training	11,640	—	11,640
Parties	520	—	520
After school club	25,107	—	25,107
Holiday Activities	2,820	—	2,820
	292,432	5,000	297,432
	=	=	=
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Nursery fees	239,241	—	239,241
Forest School	20,769	—	20,769
Waddle Toddle	581	—	581
Events	2,547	—	2,547
SEBN Sessions	15,767	—	15,767
Forest School training	—	—	—
Parties	600	—	600
After school club	4,818	—	4,818
Holiday Activities	2,761	—	2,761
	287,084	—	287,084
	=	=	=

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

19. Analysis of charitable funds *(continued)*

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	636	636	675	675
	=	=	=	=

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Operating costs	261,679	32,423	294,102
Support costs	24,708	8,959	33,667
	=	=	=
	286,387	41,382	327,769
	=	=	=

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Operating costs	299,520	21,724	321,244
Support costs	30,012	2,656	32,668
	=	=	=
	329,532	24,380	353,912
	=	=	=

The operating costs consist of staff costs of £266,335 (2024 - £294,463), depreciation of £1,397 (2024 - £862), education costs of £10,663 (2024 - £11,570), rent costs of £8,460 (2024 - £8,430), staff training costs of £71 (2024 - £199) and other direct costs of £7,176 (2024 - £5,720).

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Operating costs	294,102	28,250	322,352	348,728
Governance costs	-	5,417	5,417	5,184
	=	=	=	=
	294,102	33,667	327,769	353,912
	=	=	=	=

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

19. Analysis of charitable funds *(continued)*

10. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Governance costs	5,417	5,417	5,184
Insurance	2,506	2,506	2,702
Heat & light	2,621	2,621	3,154
Repairs and maintenance	2,710	2,710	284
Postage & stationery	551	551	589
Telephone	3,264	3,264	3,165
Vehicle & travel costs	2,084	2,084	1,769
Advertising costs	211	211	203
Other admin costs	11,589	11,589	10,550
Depreciation	2,714	2,714	5,068
	-	-	-
	33,667	33,667	32,668
	=	=	=

The governance costs consist of accountancy fees of £4,625 for the current year (2024 - £4,258) and payroll service fees of £942 (2024 - £926).

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	4,111	5,930
	=	=

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	4,258	4,258
Other assurance services	942	926
	-	-
	5,200	5,184
	=	=

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	262,300	289,909
Employer contributions to pension plans	4,036	4,355
	-	-
	266,336	294,264
	=	=

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

19. Analysis of charitable funds *(continued)*

The average head count of employees during the year was 23 (2024: 23).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £44,982 (2024: £45,899).

14. Trustee remuneration and expenses

During the year Samara Shah, trustee, was paid remuneration of £17,026 (2024 - £NIL) and pension costs of £324 (2024 - £NIL) for her role as lead officer.

The payment of trustees is permitted under clauses 8(c) and 64 of the company's Articles of Association. Trustees are not remunerated for their duties as trustees.

No trustee expenses have been incurred in the current or previous year.

15. Tangible fixed assets

	Leasehold improvements £	Plant and machinery £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost					
At 1 November 2024	7,980	3,490	58,267	4,380	74,117
Additions	—	—	12,415	—	12,415
	—	—	—	—	—
At 31 October 2025	7,980	3,490	70,682	4,380	86,532
	=	=	=	=	=
Depreciation					
At 1 November 2024	2,793	3,490	56,184	3,577	66,044
Charge for the year	399	—	2,909	803	4,111
	—	—	—	—	—
At 31 October 2025	3,192	3,490	59,093	4,380	70,155
	=	=	=	=	=
Carrying amount					
At 31 October 2025	4,788	—	11,589	—	16,377
	=	=	=	=	=
At 31 October 2024	5,187	—	2,083	803	8,073
	=	=	=	=	=

16. Debtors

	2025 £	2024 £
Trade debtors	2,458	1,247
Prepayments and accrued income	1,335	1,280
Other debtors	18,238	14,261
	—	—
	22,031	16,788
	=	=

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

19. Analysis of charitable funds *(continued)*

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	4,550	4,333
Social security and other taxes	3,399	2,469
Other creditors	835	855
	-	-
	8,784	7,657
	=	=

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,036 (2024: £4,355).

19. Analysis of charitable funds

Unrestricted funds

	At 1 November 2024 £	Income £	Expenditure £	Transfers £	At 31 October 2025 £
General funds	117,082	299,952	(286,387)	(206)	130,441
	=	=	=	=	=

	At 1 November 2023 £	Income £	Expenditure £	Transfers £	At 31 October 2024 £
General funds	156,284	290,348	(329,532)	(18)	117,082
	=	=	=	=	=

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 November 2024 £	Income £	Expenditure £	Transfers £	At 31 October 2025 £
Inspiring Scotland - Thrive Outdoors	—	—	70	—	70
The Moray Council (Yurt stove installation)	—	—	—	—	—
Inspiring Scotland	—	8,217	(5,258)	—	2,959
Nature Connect	780	—	(390)	—	390
Walk to school with Earthtime	—	—	—	—	—
CMH & W fund	3,996	—	(3,996)	—	—
NHS Grampian charity community grant	1,688	—	(1,688)	—	—
Tesco Stronger Starts	1,000	—	(282)	129	847
Newbold Legacy Trust	5,362	—	(5,362)	—	—
Moray Climate Action	1,911	—	(481)	14	1,444
Moray Local Action (tsi Moray)	—	18,500	—	—	18,500
Armed Forces Covenant Fund	—	9,014	(5,266)	—	3,748
tsi - Growing Greenfingers	—	1,230	(1,299)	—	(69)
National Lottery Community fund -	—	—	—	—	—
Cooper Park	—	9,205	(3,127)	—	6,078
Moray Pathways	—	10,000	(1,942)	—	8,058
Digital infrastructure fund	—	5,748	(5,080)	63	731
Berry Burn	—	—	(1,264)	—	(1,264)
Scotmid	—	5,000	(1,613)	—	3,387
Meri Scheme	—	4,404	(4,404)	—	—
	14,737	71,318	(41,382)	206	44,879

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

19. Analysis of charitable funds *(continued)*

	At 1 November 2023 £	Income £	Expenditure £	Transfers £	At 31 October 2024 £
Inspiring Scotland - Thrive Outdoors	—	—	—	—	—
The Moray Council (Yurt stove installation)	471	—	(471)	—	—
Inspiring Scotland	3,812	5,082	(8,894)	—	—
Nature Connect	1,170	—	(390)	—	780
Walk to school with Earthtime	2,000	—	(2,018)	18	—
CMH & W fund	4,636	7,966	(8,606)	—	3,996
NHS Grampian charity community grant	—	4,051	(2,363)	—	1,688
Tesco Stronger Starts	—	1,000	—	—	1,000
Newbold Legacy Trust	—	7,000	(1,638)	—	5,362
Moray Climate Action	—	1,911	—	—	1,911
Moray Local Action (tsi Moray)	—	—	—	—	—
Armed Forces Covenant Fund	—	—	—	—	—
tsi - Growing Greenfingers	—	—	—	—	—
National Lottery Community fund - Cooper Park	—	—	—	—	—
Moray Pathways	—	—	—	—	—
Digital infrastructure fund	—	—	—	—	—
Berry Burn	—	—	—	—	—
Scotmid	—	—	—	—	—
Meri Scheme	—	—	—	—	—
	12,089	27,010	(24,380)	18	14,737

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

19. Analysis of charitable funds *(continued)*

The Moray Council awarded funding to assist in the purchase and installation of a Yurt Stove for the nursery. Resources expended represent the depreciation charge on the Yurt Stove. This fund was fully spent in the prior year.

Inspiring Scotland - grant to help provide Nature Play for families sessions.

tsiMORAY awarded funds for the Nature Connect project - this included the purchase of a new Tentipi. Resources expended represent the depreciation charge.

tsiMoray awarded funds from the Moray Communities Mental Health and Wellbeing fund. The funds are being used to provide outdoor activities for young families (those with children from 6 months to school age) in three areas of Moray - Aberlour, Keith and Buckie to support parents to spend time outside with their young children.

NHS Grampian charity awarded funds for improving mental and physical health of attendees. The grant is being used to assist with staffing and material costs.

Newbold Legacy Trust awarded funds to support activities in Forres in the waddle toddle, families in nature and woodland sessions projects. The grant is being used to assist with staffing, travel and materials costs.

Moray Climate Action awarded funds to support the Earthtime's cycle scheme project. No expenses were incurred in the year.

tsiMoray local action - this included the purchase of a new yurt. Resources expended represent the depreciation charge.

Armed forces covenant fund - this fund was awarded to assist with serving families on the move in the RAF waddle toddlers sessions.

tsiMoray growing greenfingers awarded fund to assist with the purchase of equipment and resources.

Moray pathways community space fund has been granted to assist with staffing, facility and material costs.

Digital infrastructure fund has been awarded for the investment in digital technologies and services to support digital inclusion in the community.

Berry burn expenditure relates to expenses incurred in advance of the award being paid for waddle toddle.

Scotmid funding for the provision of waddle toddle in five locations.

Meri scheme funding was received and spent in relation to the Moray Employer Recruitment Incentive

Earthtime for All Ltd.

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2025

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	5,414	10,963	16,377
Current assets	133,811	33,916	167,727
Creditors less than 1 year	(8,784)	—	(8,784)
Net assets	130,441	44,879	175,320
	=	=	=
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	7,293	780	8,073
Current assets	117,446	13,957	131,403
Creditors less than 1 year	(7,657)	—	(7,657)
Net assets	117,082	14,737	131,819
	=	=	=

21. Related parties

The charity rents the use of specified land and buildings on Duffus Estate, which is owned by Sir Edward Dunbar who is a Trustee at £500pcm. The value of the transactions for this year are £6,000 (2024 £6,000).

9144 - Earthtime for All Ltd - Final Accounts 31.10.25

Final Audit Report

2026-07-14

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