

LETHAM PLAYGROUP
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 JULY 2024

CHARITY NO:- SC050298

LETHAM PLAYGROUP

REPORT OF THE TRUSTEES

The trustees of Letham Playgroup hereby submit their report and accounts for the year to 31 July 2024.

Recruitment and Appointment of Trustees

Letham Playgroup is governed by its Constitution. The Playgroup is a registered charity in Scotland. The trustees are shown on page 1. The trustees administer the playgroup. The trustees are elected at the annual general meeting.

The Trustees shall have the power on behalf of the playgroup to raise, spend and hold funds in a bank or otherwise which will properly further the aims of the playgroup

Governing Document

Letham Playgroup is a charitable incorporated association (SCIO) and its purposes and administration arrangements are set out in its constitution.

Charitable Purposes

The main Aims of the playgroup shall be to:

To advance the education and social development of pre-school children with the emphasis on the play experience, so that they take a constructive place in the community and to advance the education of their parents and other appropriate persons. In furtherance of the above aims the group shall seek:

To provide safe and satisfying group Care, Play and Learning experience

To encourage other charitable activities through which the parents may support the development of children with the object of improving the conditions of life for the children for whom the facilities or activities are primarily intended.

Trustee Remuneration and Expenses

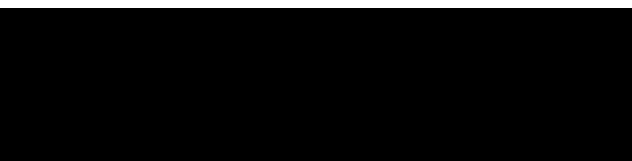
No transactions to report.

Financial Review

As a result of the Surplus of £4,261 for the year, the charity held unrestricted funds of £9,468 at the year end. The charity aims to maintain unrestricted reserves equal to at least 3 months of unrestricted spending, during the year the trustees have achieved this.

From Mid-January 2023 the playgroup ceased to offer childcare services due to staff shortages and a low demand for the service. While all efforts were made during the remainder of the year to re-start the service, the committee has made the decision to commence the process to dissolve the charity and re-distribute any remaining funds. This process is still ongoing and the charity has remained dormant during the current year.

Approved by the trustees on
and signed on their behalf by:



Date: 16/5/25.

LETHAM PLAYGROUP (Combined Accounts)

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2024

	<u>Unrestricted</u>	<u>Resticted</u>	<u>2024</u> <u>Total</u>	<u>2023</u>
	£	£	£	£
Receipts				
Fees	-	-	-	1,650.00
Funded income	-	-	-	10,726.23
COVID Grants	-	-	-	-
HMRC JRS	-	-	-	-
Condor Playgroup Donation	-	-	-	-
Fundraising	68.00	-	68.00	1,075.65
Other income	-	-	-	-
	<u>68.00</u>	<u>-</u>	<u>68.00</u>	<u>13,451.88</u>
Payments				
Wages & HMRC	-	4,420.41	-	4,420.41
Pension	-	22.80	-	22.80
Rent	-	-	-	1,500.00
Groceries	-	-	-	94.21
Photocopying/Stationery/Post Office	-	-	-	47.36
Craft/Playstuff	-	-	-	-
Gifts	-	-	-	-
Equipment	-	-	-	-
Utilities	-	-	-	129.70
Care Commission	-	165.00	-	165.00
Cleaning	-	-	-	31.98
Fundraising	-	-	-	78.00
Staff Training & Memberships	-	-	-	20.00
Mobile Phone/Internet	-	-	-	193.83
Misc	-	-	-	100.00
New Build	-	-	-	1,750.00
Total Payments for Charitable Activities	<u>-</u>	<u>4,232.61</u>	<u>-</u>	<u>4,232.61</u>
Governance Costs:				
Insurance	-	-	-	-
Payroll	-	40.00	-	40.00
Total Governance Costs	<u>-</u>	<u>40.00</u>	<u>-</u>	<u>40.00</u>
Total Payments	<u>-</u>	<u>4,192.61</u>	<u>-</u>	<u>4,192.61</u>
Surplus/(Deficit) for year	<u>-</u>	<u>4,260.61</u>	<u>-</u>	<u>4,260.61</u>
Reconciliation of Funds				
Funds Brought Forward	5,207.42	-	5,207.42	15,799.35
Adjustment for deficit/surplus	4,260.61	-	4,260.61	- 10,591.93
As At Jul-24	<u>9,468.03</u>	<u>-</u>	<u>9,468.03</u>	<u>5,207.42</u>

LETHAM PLAYGROUP

STATEMENT OF BALANCES

AS AT 31 JULY 2024

	<u>2024</u>	<u>2023</u>
	£	£
Bank and Cash in Hand		
Opening Balance	5,207.42	15,799.35
Transfer of engagement	-	-
Surplus/(Deficit) for year	4,260.61	- 10,591.93
Closing Balances	<u>9,468.03</u>	<u>5,207.42</u>
Represented By:		
Bank	9,468.03	5,207.42
Cash in hand	-	-
	<u>9,468.03</u>	<u>5,207.42</u>
Reserves		
Unrestricted reserves	9,468.03	
Transfer from restricted funds	<u>-</u>	
	9,468.03	5,207.42
Restricted	-	
Transfer to unrestricted funds	<u>-</u>	
	-	-
Closing balances	<u>9,468.03</u>	<u>5,207.42</u>

Approved by the Trustees on
and signed on their behalf by:

[Redacted Signature Area]

Date 16/5/2025

Date 16/5/25,

LETHAM PLAYGROUP

NOTES TO ACCOUNTS

AS AT 31 July 2024

1) From Mid-January 2023 the playgroup ceased to offer childcare services. As such for the year ended 31 July 2024 the charity was dormant. Income received was due to a maternity pay tax refund from HMRC.

2) As at September 2023, the committee made the decision to begin proceedings to dissolve the charity and redistribute any remaining funds as per the conditions on the constitution. This process is currently still ongoing.

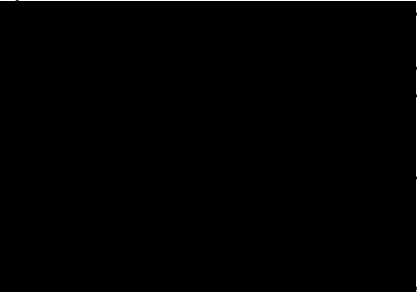
3) Fundraising Events raised a net surplus of £68 as follows:

	£	
Rag Bag Bin		68.00
Total		68.00

APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts																					
Report to the trustees/members of Registered Charity Number	Charity name Letham Playgroup																				
On the accounts of the charity for the	SC 050298																				
Set out on pages	<table border="1"> <tr> <th colspan="3">Period start date</th> <th rowspan="2">to</th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> <tr> <td>1</td> <td>8</td> <td>2023</td> <td></td> <td>31</td> <td>7</td> <td>2024</td> </tr> </table>	Period start date			to	Period end date			Day	Month	Year	Day	Month	Year	1	8	2023		31	7	2024
Period start date			to	Period end date																	
Day	Month	Year		Day	Month	Year															
1	8	2023		31	7	2024															
Respective responsibilities of trustees and examiner	<p>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. 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.</p>																				
Basis of independent examiner's statement	<p>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 accounts.</p>																				
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <p>1 which gives me reasonable cause to believe that in any material respect the requirements:</p> <p>~ to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</p> <p>~ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.</p> <p>have not been met, or</p> <p>2 to which, in my opinion, attention should be drawn in order to</p>																				
Signed:	<div style="background-color: black; width: 200px; height: 100px; display: flex; align-items: center; justify-content: center;">  </div>																				
Print Name:	Date: 16/5/2025																				
Relevant Professional Qualification(s) or body (if any):																					
Address:																					

*Please 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 following page.

APPENDIX 3

Disclosure Section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose	n/a
---	-----