REGISTERED CHARITY NUMBER: SC012690

Report of the Trustees and Unaudited Financial Statements For The Year Ended 28 February 2026 for Halkirk Playgroup

The Long Partnership
Chartered Accountants
Chartered Tax Advisers
1 Sir John's Square
Thurso
Caithness
KW14 7AN
01847 890304

Halkirk Playgroup

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For The Year Ended 28 February 2026

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Halkirk Playgroup

Report of the Trustees
For The Year Ended 28 February 2026

The trustees present their report with the financial statements of the charity for the year ended 29 February 2026. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC012690

Principal address
Halkirk Primary School
Braal Terrace
Halkirk
KW12 6YN

Trustees
Gloria Sinclair
Heather Elder
Carly Alexander
Terri Morris

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees
The trustees are appointed by the members at the annual general meeting.

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

OBJECTIVES AND ACTIVITIES

Charitable Purposes
Our purpose is to provide a pre-school nursery and playgroup for children in the area.

Summary of the main activities in relation to these objects
The aim is to prepare pre-school children for primary school and to follow the national curriculum for excellence.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the financial period
We continue to be a very busy pre-school setting with a maximum of 30 children. We have just held our enrolment for August 2026 and have filled all spaces. A member of staff is working hard through their 3rd year of the Graduate Apprentice BA Learning and Childcare qualification through the UHI. Another member has successfully completed their SVQ 3. We have been in the lucky position that we could take on 2 young members of staff through the Modern Apprenticeship scheme connected to the UHI. It is fantastic that we are in a position to support the younger generation to gain qualifications in the early years. This will ensure that all children are supported by confident, knowledgeable staff, now and in the future. Young qualified staff makes the future of the settling look very positive.

Summary of the main achievements of the charity during the financial period (cont)
The support from parents and the local community is greatly appreciated. We held an inhouse raffle at Christmas which raised £215. We were given a donation of £900 which we are using to purchase resources to enhance the children's learning in language and communication. A local family do a Santa sleigh run in the village with monies raised for Playgroup. The support we get locally is fantastic and we really appreciate it.

We have paid for an HR service to ensure we meet legal changes coming into place in April. A member of staff is pregnant, a first for Halkirk Playgroup, and will be going on maternity leave. The HR service, along with our accountant, will ensure all legal obligations are met. We also purchased a new laptop as we were advised that the one we had was not able to support new data protection coming into play later this year.

The parent's evenings that we introduced a year ago continue, along with stay and play sessions. We are planning on holding a Mother's Day afternoon tea in the setting, buying tea sets from the local charity shop.

We received a very positive Care Inspection. With the money in reserve, that can only be used for staff wages and training, we will be able to continue offering the high standard of care and learning to all future children even if the role drops. We are financially stable for years to come.

FINANCIAL REVIEW

Brief statement of the charity's policy on reserves
The grant funding received is calculated with reference to the number of children attending nursery during the year and therefore when the class sizes are higher a surplus may build up. These reserves may be required to fund the deficit in any year where the numbers are lower and help to sustain the group.

Donated facilities and services
The trustees donate their time in order to attend meetings and carry out administrative duties for the group. Gloria Sinclair received £400 for the administrative duties she carried out.

Reserves
As a result of the surplus of £22500 for the year, the association held unrestricted funds of £262628 at the year end.

ON BEHALF OF THE BOARD:



Carly Alexander – Chairperson

20 April 2026

Independent Examiner's Report to the Trustees of
Halkirk Playgroup

I report on the accounts for the year ended 28 February 2026 set out on pages four to five.

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 (am amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (d)) 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 our attention.

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as 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 to 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.

Helen E. Long

Helen E Long
The Long Partnership
Chartered Accountants
Chartered Tax Advisers
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20 April 2026

Halkirk Playgroup

Receipts and Payments Account
For The Year Ended 28 February 2026

	2026	2025
	£	£
Receipts		
Highland Council Grants	198,998	179,942
Highland Council Additional Grants	3,022	2,443
Bank Interest	225	351
Extra hours	402	449
Fundraising	1517	2,552
Donations	1250	1,650
Total receipts	205,414	187,387
Payments		
Payment for charitable activities:		
Wages	130,330	125,765
Pension	8,525	6,944
PAYE	30,608	31,016
Insurance & membership	1,434	1,173
Fruit and groceries	2,726	2,074
Playgroup Durables	2,616	2,273
Playgroup Equipment/Furniture	1,272	-
Staff Training	-	1,296
Misc	683	866
Phone	1,297	1,056
Xmas	151	205
Sponsored Child	-	264
T-shirts/Clothing	-	216
Accountancy	1,436	1,177
Bank Charges	125	-
Computer Upgrade	589	-
HR Support	1,122	-
Total payments for charitable activities	182,914	174,325
Surplus / (deficit) for year	22,500	13,062

All funds are unrestricted.

Halkirk Playgroup

Statement of Balances
At 28 February 2026

	28-02-26	29-02-25
	£	£
Bank and cash in hand		
Bank balances at start of year	240,128	227,066
Surplus/(Deficit) for year	22,500	13,062
Bank balances at end of year	262,628	240,128
Treasurer's Account	2,230	1,827
Wages Account	227,740	207,218
Savers Account	32,658	31,083
Closing balances	262,628	240,128
LIABILITIES		
Accountancy	1,508	1,254
PAYE	1,953	1,876
Pensions	701	724
Wages	-	-

The financial statements were approved by the Board of Trustees on 20 April 2026 and were signed on its behalf by:

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Carly Alexander - Chairperson