CRAMOND PLAYGROUP
COMMITTEE'S ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025
Scottish Charity No: SC021155

CRAMOND PLAYGROUP
INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE OF CRAMOND PLAYGROUP

I report on the accounts of the charity for the year ended 31 August 2025.

Respective responsibilities of the committee and the examiner

The charity's committee 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 (as amended). The charity's committee consider the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations (as amended) 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeks explanations from the committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and 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 (as amended), and
    - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended);

    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.

EJ Flockhart

Elizabeth Flockart
Chartered Accountant
54 Gameskeeper Road
Edinburgh. EH4 6LS

CRAMOND PLAYGROUP
ANNUAL REPORT OF THE COMMITTEE AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025
Scottish charity Number SC021155

Committee

Chairperson	Miriam Attwood
Treasurer	Maaike Doyle
Playgroup Manager	Stephanie Wallace

Contact address
c/o Cramond Kirk, Cramond Glebe Road, Cramond, EDINBURGH EH4 6NS

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

Charitable purposes
The charitable purposes as recorded in the constitution, are to promote the aims of the Early Years Scotland which are to advance the education of pre-school children with emphasis on play experience, so that they may take a constructive place in the community and also to advance the education of their parents and other appropriate persons.

Recruitment and appointment of the committee
All of the playgroup's committee are appointed each year at the Annual General meeting which was held on January 2025. The committee are appointed by the Council which consist of the parents or guardians of children on the attendance register of the playgroup from time to time and any registered childminders or adult family carer who regularly accompanies a child on the register.

Activities and achievements
In the year the playgroup continued to provide safe and satisfying group play in which parents take part when appropriate; and encourage other charitable activities through which parents may help the children.

Committee remuneration and expenses
None of the committee received any remuneration for their work with the committee.
Committee members received a refund of out of pocket expenses where appropriate.

Financial review

The Account Opening Balance was	£48,880.43
Income for the year	£72,334.00
Expenditure for the year	£78,894.00
Loss for the year	£6,560.00
Leaving a closing balance of	£42,320.00

The playgroup funds are in a healthy position despite reporting a loss between income and expenditure
There was no grant income in 24/25 and a drop in fundraising income
2025 saw a a spike in staff costs comparitive to playgroup income due to NI & salary increase from April 25 and overall inflation (seen particularly in food and hall fees)
2025/26 will see further inflation and rising staff costs, so we need to focus on:
1. Grant and fund raising
2. Income from increased parent session fees
3. Reduce costs by working with kirk hall on equipment maintenance

Approved by the Committee and signed on their behalf

Miriam Attwood Chairperson	Maaike Doyle Treasurer	Stephanie Wallace Playgroup Manager
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CRAMOND PLAYGROUP
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Restricted £	2024 Unrestricted £	2024 Total £
Receipts						
Charitable activities						
Fees		67487	67487		81554	81554
Grants					5646	5646
Fundraising activities		4797	4797		6248	6248
Miscellaneous		50	50		0	0
		72334	72334		93448	93448
Investment income						
Bank interest received		0	0		0	0
Total receipts		72334	72334		93448	93448
Payments						
Charitable activities						
Wages for playgroup staff		63073	63073		65363	65363
Payroll processing		696	696		878	878
Staff expenses & Training		1171	1171		177	177
General running costs		2031	2031		2845	2845
SPPA Membership & Insurance		509	509		452	452
Care Commission, Disclosure Scotland, SSSC		318	318		158	158
Craft materials		542	542		339	339
Toys & equipment		1375	1375		4876	4876
Stationery, postage, phone & photocopying		20	20		64	64
Snacks & milk		1451	1451		1590	1590
Hall rental		7288	7288		7073	7073
		78474	78474		83815	83815
Fundraising activities		**420**			439	439
Governance costs						
AGM Costs		0	0		0	0
Independent Examiner		0	0		0	0
		0	0		0	0
Total payments		78894	78474		84254	84254
Surplus for year		**-6560**	**-6140**		**9195**	**9195**

STATEMENT OF BALANCES
Reserves

Balance at 1 September 2024	48880	48880	39686	39686
Loss/surplus for the year	-6560	-6140	9195	9195
Balance at 31 August 2025	42320	42740	48880	48880

Represented by:

Bank of Scotland - Operating Accoun	40261	40261	41297	41297
Bank of Scotland - Fees Account	2059	2059	7584	7584
Petty cash balance	0	0	0	0
	42320	42320	48881	48881

Approved by the committee and signed on their behalf

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Miriam Attwood