



**LANGHOLM PLAYCARE LTD.
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

Langholm Playcare Ltd. Contents

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Langholm Playcare Ltd.
Company No. SC168532
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

We aim to provide consistent high quality, safe, secure, happy and stimulating childcare to parents and children in and around Langholm, Dumfries and Galloway.

Langholm Playcare Ltd acknowledges every child is an individual, with individual needs.

The play and learning opportunities offered are aimed to help children develop to the best of their ability.

We aim to provide continuity of childcare delivered by professional, qualified staff tailored to the child's individual needs.

We also aim to offer value for money.

Public Benefit

This year, the charity continued to provide high-quality, full-day childcare and early years education to children and families within our rural community.

Early learning and childcare (ELCC) was delivered throughout the year on a flexible basis with the all year round option proving popular with parents.

We were pleased to secure funding to introduce a new Breakfast Club, providing children with a healthy start to the day while supporting working families with flexible childcare. We also received funding to deliver a Summer of Play programme, offering free holiday play sessions that enabled local children to access enriching activities throughout the summer.

In addition, we expanded our community support by introducing free parenting groups and outreach sessions, creating opportunities for families to access advice, build connections and receive early support.

These initiatives have strengthened our role within the community and demonstrate our commitment to improving outcomes for children and families beyond our core childcare provision.

Fund Finding

April Cumberland £100

Denis Male £400

May Foundation Scotland £500

Arthur Bell Apprentice £12000

Arthur Bell £2000

Rotary £200

Cayzer £10000

Ewe Hill £9326.60

June Summer of play £2600

Sept John and Mary Elliot £1483.69

Bright start breakfast club £11881.80

John and Mary Elliot trust £400

Jan Crossdykes £20000

£70892.09

Fundraising activities

we participated in the local rotary walk, Christmas lights switch on as well as raffles of hampers

The trustees have given due regard to the Office of the Scottish Charity Regulator (OSCR)'s guidance on public benefit

Reference and Administrative Details

Trustees

J Innes

N Kane

A Ratcliffe

R McKinnel

K Reid

L Armstrong

J Hart

**Langholm Playcare Ltd.
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Charity Number

SC024553

Company Number

SC168532

Principal Address

The Community Centre
Charles Street
Langholm
Dumfries & Galloway
DG13 0AA

Independent Examiner

L Tattersall FCA
Tattersall Bailey
14a Main Street
Cockermouth
Cumbria
CA13 9LQ

**Langholm Playcare Ltd.
Trustees' Report (continued)
For The Year Ended 31 March 2026**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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

John Innes

81C90000-D034-8EB4-C483-08DEF929DAFA

J Innes

Trustee

12/08/2026

Langholm Playcare Ltd.
Independent Examiner's Report to the Trustees of Langholm Playcare Ltd.
For The Year Ended 31 March 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you 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 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.

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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

In the course of my examination, no matter has come to my attention

- 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Luke Tattersall

B1C98080-D834-BEB4-C475-B8DEF929DAFA

L Tattersall FCA

12/08/2026
14a Main Street
Cockermouth
Cumbria
CA13 9LQ

Langholm Playcare Ltd.
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	120,273	72,342	192,615	181,280
Charitable activities:					
Charitable activities		94,418	-	94,418	97,927
Other trading activities	4	4,161	415	4,576	3,320
Investments	5	600	-	600	1,004
		<u>219,452</u>	<u>72,757</u>	<u>292,209</u>	<u>283,531</u>
EXPENDITURE ON:					
Charitable activities:	7				
Charitable activities		(219,655)	(77,322)	(296,977)	(299,137)
NET EXPENDITURE		<u>(203)</u>	<u>(4,565)</u>	<u>(4,768)</u>	<u>(15,606)</u>
NET MOVEMENT IN FUNDS		<u>(203)</u>	<u>(4,565)</u>	<u>(4,768)</u>	<u>(15,606)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		34,756	50,927	85,683	101,289
TOTAL FUNDS CARRIED FORWARD	15	<u>34,553</u>	<u>46,362</u>	<u>80,915</u>	<u>85,683</u>

The notes on pages 8 to 13 form part of these financial statements.

Langholm Playcare Ltd.
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

		2025		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	137,722	43,558	181,280
Charitable activities:				
Charitable activities		97,927	-	97,927
Other trading activities	4	3,229	91	3,320
Investments	5	1,004	-	1,004
		<u>239,882</u>	<u>43,649</u>	<u>283,531</u>
EXPENDITURE ON:				
Charitable activities:	7			
Charitable activities		(248,405)	(50,732)	(299,137)
NET EXPENDITURE		<u>(8,523)</u>	<u>(7,083)</u>	<u>(15,606)</u>
Transfers between funds	15	181	(181)	-
NET MOVEMENT IN FUNDS		<u>(8,342)</u>	<u>(7,264)</u>	<u>(15,606)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		43,098	58,191	101,289
TOTAL FUNDS CARRIED FORWARD	15	<u>34,756</u>	<u>50,927</u>	<u>85,683</u>

The notes on pages 8 to 13 form part of these financial statements.

Langholm Playcare Ltd.
Balance Sheet
As At 31 March 2026

				2026	2025
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	5,145	-	5,145	15,432
		5,145	-	5,145	15,432
CURRENT ASSETS					
Debtors	13	7,802	-	7,802	9,317
Cash at bank and in hand		50,649	46,362	97,011	86,262
		58,451	46,362	104,813	95,579
Creditors: Amounts Falling Due Within One Year	14	(29,043)	-	(29,043)	(25,328)
NET CURRENT ASSETS (LIABILITIES)		29,408	46,362	75,770	70,251
TOTAL ASSETS LESS CURRENT LIABILITIES		34,553	46,362	80,915	85,683
NET ASSETS		34,553	46,362	80,915	85,683
FUNDS OF THE CHARITY					
Restricted Funds				46,362	50,927
Unrestricted Funds				34,553	34,756
TOTAL FUNDS	15			80,915	85,683

For the year ending 31 March 2026 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

John Innes

B1C90000-D034-8EB4-C485-08DEF929DAFA

J Innes

Trustee

12/08/2026

The notes on pages 8 to 13 form part of these financial statements.

Langholm Playcare Ltd.
Notes to the Financial Statements
For The Year Ended 31 March 2026

1. General Information

Langholm Playcare Ltd. is a company limited by guarantee, incorporated in Scotland, registered number SC168532 and registered charity number SC024553. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: 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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

2.3. Incoming Resources

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

2.4. Resources Expended

Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds

These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities

These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs

...CONTINUED

Langholm Playcare Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.4. Resources Expended - continued

These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure

These are support costs not allocated to a particular activity.

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold

5 years on a straight line basis

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2026		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Grants	120,273	72,342	192,615
	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Grants	137,722	43,558	181,280

4. Income from Other Trading Activities

	2026		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fundraising events	4,161	415	4,576
	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fundraising events	3,229	91	3,320

5. Investment Income

Langholm Playcare Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

	2026	2025
	Unrestricted	Unrestricted
	funds	funds
	£	£
Bank interest receivable	600	1,004

6. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	10,287	10,287

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2026
	£	£	Total
	£	£	£
Charitable activities	14,380	282,597	296,977

	Activities undertaken directly	Support costs (see note 8)	2025
	£	£	Total
	£	£	£
Charitable activities	12,971	286,166	299,137

8. Support Costs

	2026
	Charitable activities
	£
Employee costs	243,276
Premises expenses	6,150
General administration	22,884
Depreciation	10,287
	282,597

Langholm Playcare Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

	2025
	Charitable activities
	£
Employee costs	254,904
Premises expenses	3,840
General administration	17,135
Depreciation	10,287
	<u>286,166</u>

9. Independent Examiner's Remuneration

	2026	2025
	£	£
Independent examination of the financial statements	<u>2,180</u>	<u>2,079</u>

10. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	<u>243,276</u>	<u>254,904</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 13 (2025: 16)

12. Tangible Assets

	Land & Property
	Leasehold
	£
Cost	
As at 1 April 2025	51,437
As at 31 March 2026	<u>51,437</u>
Depreciation	
As at 1 April 2025	36,005
Provided during the period	10,287
As at 31 March 2026	<u>46,292</u>
Net Book Value	
As at 31 March 2026	<u>5,145</u>
As at 1 April 2025	<u>15,432</u>

Langholm Playcare Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

13. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	5,973	7,571
Other debtors	1,829	1,746
	<u>7,802</u>	<u>9,317</u>

14. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Other creditors	720	736
Taxation and social security	5,377	3,803
Accruals and deferred income	22,946	20,789
	<u>29,043</u>	<u>25,328</u>

15. Movement in Funds

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	34,756	219,452	(219,655)	34,553
Restricted funds				
Restricted fund	50,927	72,757	(77,322)	46,362
Total funds	<u>85,683</u>	<u>292,209</u>	<u>(296,977)</u>	<u>80,915</u>

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	43,098	239,882	(248,405)	181	34,756
Restricted funds					
Restricted fund	58,191	43,649	(50,732)	(181)	50,927
Total funds	<u>101,289</u>	<u>283,531</u>	<u>(299,137)</u>	<u>-</u>	<u>85,683</u>

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

Langholm Playcare Ltd.
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Langholm Playcare Ltd.
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2026

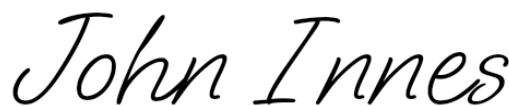
	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Grants	192,615	181,280
	192,615	181,280
Charitable Activities:		
Charitable activities		
Childcare fees	94,418	97,927
	94,418	97,927
Other trading activities		
Fundraising events	4,576	3,320
	4,576	3,320
Investments		
Bank interest receivable	600	1,004
	600	1,004
	292,209	283,531
EXPENDITURE ON:		
Charitable Activities:		
Charitable activities		
Purchases	(14,380)	(12,971)
Wages and salaries	(243,276)	(254,904)
Rent	(6,150)	(3,840)
Insurance	(1,746)	(1,554)
Printing, postage and stationery	(1,977)	(758)
Training seminars and workshops	(1,344)	(3,180)
Telecommunications and data costs	(2,459)	(1,921)
Independent examiner's fees	(2,180)	(2,079)
Accountancy fees	(3,711)	(4,568)
Bank charges	(102)	(90)
Sundry expenses	(9,365)	(2,985)
Depreciation	(10,287)	(10,287)
	(296,977)	(299,137)
	(296,977)	(299,137)
NET EXPENDITURE	(4,768)	(15,606)

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Signed on Pages	5, 9
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2026-08-13 12:56 +01:00	System	Access link: sending email to: luke.tattersall@tbc.uk.com. (1 Document - 1 Signing Action).
2026-08-13 12:57 +01:00	Luke Tattersall	Customer verified by unique URL sent via Email (no 2FA)
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