

SC022912 Pitreavie Playgroup

Balance Sheet as at 31 July 2025

	Balances			2023-2024
	Cash in hand	Cash in bank	Total	
Opening	£ 222.87	£ 66,969.95	£ 67,192.82	£ 72,195.41
Closing	£ -	£ 80,603.58	£ 80,603.58	£ 67,192.82
Surplus/deficit for the year:			£ 13,410.76	-£ 5,002.59
Represented by:				
main cash account		£ 30,928.58		£ 17,294.95
Contingency account		£ 49,675.00		£ 49,675.00
		<u>£ 80,603.58</u>		<u>£ 66,969.95</u>
Contingency account comprised of				
Redundancy provisions		£19,675.00		£ 19,675.00
other contingencies (running costs)		£ 30,000.00		£ 30,000.00
		<u>£ 49,675.00</u>		<u>£ 49,675.00</u>

summary of net profits from fundraising activities 2023-2024

EasyFundraising	£ 15.12
RagBag	£ 62.10
Sponsored events	£ 482.00
Raffles	£ -
Cauliflower Cards	£ 62.90
Donations	£ 9,819.50
Galas	£ 424.60
Sale of resources	£ 57.55
	<u>£ 10,923.77</u>

signed on behalf of trustees

Position Name
Treasurer: Nicole Miller

Signature

Date

Chairperson: Hitomi Ikeshima

Verified by: SmarterTax

11/11/25

11 NOVEMBER 25

31 OCT 2025

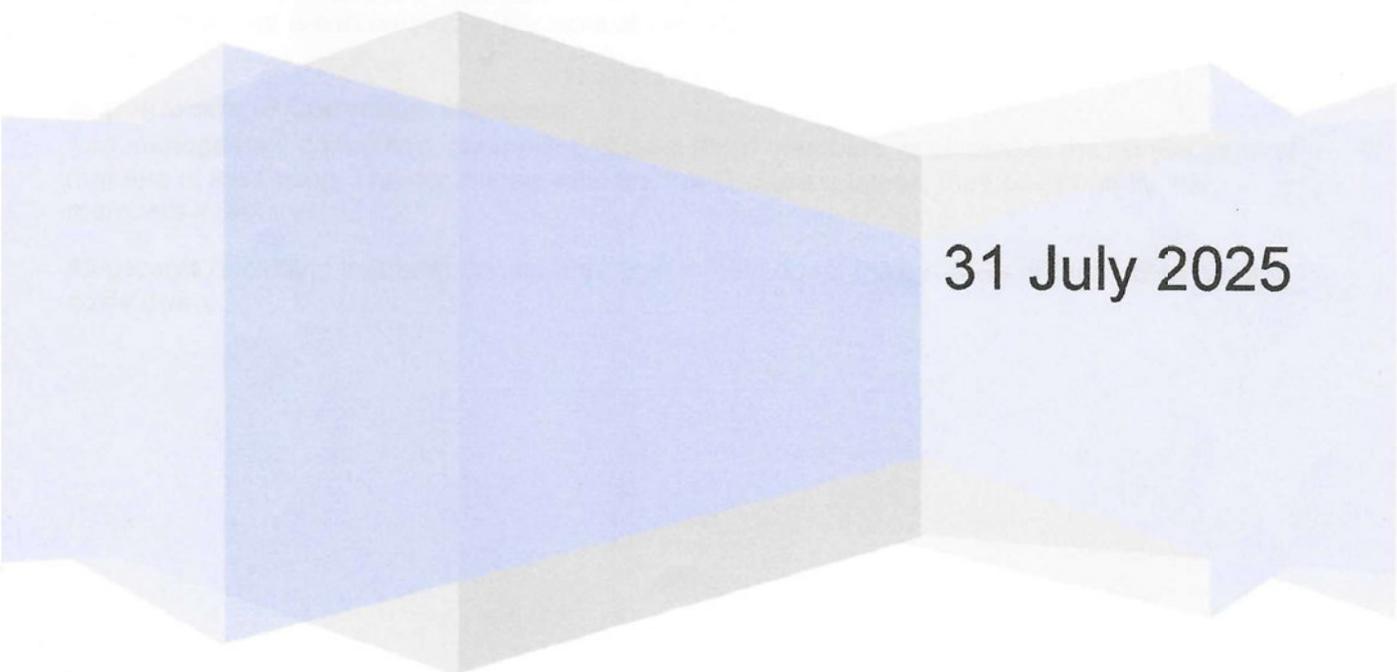
Pitreavie Playgroup

Scottish Charity Number SC022912

Annual Report & Financial Statements

For Year Ended

31 July 2025



Annual Report

For the Year Ended 31 July 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 July 2025.

Reference & Administrative Information

Charity Name

Pitreavie Playgroup

Charity No

SC022912

Address

The Bungalow, Pitreavie Playing Fields
Queensferry Road
Dunfermline
KY11 8RR

Current Trustees

Chairperson (From AGM to date)
Secretary (From AGM to April 2025)
Secretary (From April 2025 to date)
Treasurer (From AGM to date)
Fundraising (From AGM to date)

Independent Examiner: SmarterTax

Structure Governance & Management

Constitution

The charity is an unincorporated association governed by its constitution registered with OSCR. Membership is open to parents or guardians attending the Group with their children and such other persons as are interested in the aims of the Group, as shall be agreed at the annual general meeting.

Appointment of Committee Members

The management committee, comprising at least three members, is elected at the annual general meeting of the Group. The committee, who are the Group's trustees, may co-opt additional members if required.

All parents (including trustees) donate their time to help out at Playgroup in order to keep running costs down.

Management

The management committee, who meet regularly, are responsible for overseeing the running of the playgroup and for employing the playgroup staff. In order to facilitate effective and efficient operations, day-to-day management of the playgroup is delegated to the Manager.

Objectives & Activities

Charitable purposes

The aim of this group is to advance the education and social development of pre-school children in a safe environment with the emphasis on the play experience, so that they take a constructive place in the community and also to advance the education of their parents and other appropriate persons.

Achievements & Performance

The playgroup facility aims to provide a high standard of care and the group has been accredited under the Early Years Scotland as a quality service provider. As well as being educational, our programme is designed to provide a safe and enjoyable environment for learning and personal development. All the children benefit from their time at the Playgroup.

Financial Review

Income for the year was **£93,159.86** [2023/24 - £100,338.33] whilst expenditure was **£79,749.10** [2023/24 - £105,340.92] resulting in a surplus of **£13,410.76** [2023/24 deficit of £5,002.59]. Reserves at the end of the year were **£80,603.58** [2023/24: £67,192.82].

As Partner Providers with Fife Education the playgroup received preschool education funding for eligible children as well as funding to purchase milk and fruit.

The Playgroup's Manager and committee supported Crossford Playgroup from April 2023 to July 2024. Crossford Playgroup closed in July 2024 and the assets were distributed in May 2025 with Pitreavie Playgroup receiving a donation of 9,719.50. The Playgroup also received a donation of £100 from South Dunfermline Community Council to contribute towards buying security cameras for the Playgroup garden.

Plans for Future Periods

The committee plans to continue running the group at the current sustainable level with the aim of maintaining a small surplus of funds. Approved by the trustees on the date below and signed on their behalf by:

Signed:

(Chair)

Signed:

(Treasurer)



Date:

[Handwritten signature]

11th Nov. 2025

Date:

11 / 11 / 25.

Independent Examiner's Report For the Year Ended 31 July 2025

Independent Examiner's Report to the Trustees of Pitreavie Playgroup

I report on the financial statements of the charity for the year ended 31 July 2025, which are set out on pages 5 to 7.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 2006 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 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Based on the history of the management, business and accounts we can foresee no reason why Pitreavie Playgroup should not continue to be financially viable business for at least the next 12 months.

Independent Examiner: SmarterTax

Signed: 

Date: 31 October 2025

Statement of Receipts and Payments – For the Year Ended 31 July 2025

Receipts	Note	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023/24
Fife Council	4	42,176.43			78970.33
Fees		40,059.66			19,826.62
Fundraising		1,104.27			1,540.52
Trips and events					0
EYS					0
Donations		9,719.50	100.00		0
Refund (Direct Debit)					0.86
		93,059.86	100.00	93,159.86	100,338.33
 Payments					
Cost of Fund Raising			-		
Cost of Charitable Activities	5	79,649.10	100.00	79,749.10	105,340.92
Governance Costs				-	-
Total Payments		79,649.10	100.00	79,749.10	105,340.92
 Surplus/Deficit for the year		13,410.76	0.00	13,410.76	-5002.95

The Notes on page 7 form an integral part of these accounts

Statement of Balances – As at 30 July 2025

Funds Reconciliation	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2024/24
Opening Cash at Bank	66,969.95		66,969.95	72,195.41
Opening Cash in Hand –	222.87		222.87	0
Surplus/Deficit	13,410.76		13,410.76	5,002.59
Cash at Bank & In Hand	80,603.58		80,603.58	€7,192.82

Closing Bank & Cash Balances

Bank Account	80,603.58		80,603.58	66,969.95
Cash	0	0	0	222.87
	80,603.58		80,603.58	67,192.82

Other Assets (Unrestricted Funds)

There are no other Assets

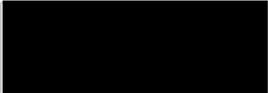
Liabilities (Unrestricted Fund)

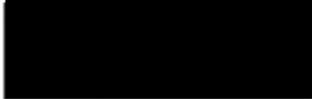
There are no liabilities

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The Notes on page 7 form an integral part of these accounts

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

Signed:  (Chair)

Signed:  (Treasurer)

Date: 11th Nov. 2025.

Date: 11/11/25.

Notes to the Accounts – For the Year Ended 31 July 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year grants were received for specified purposes as detailed in note 4.

3. Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year (2023/24: Nil). No travel expenses were paid to any trustees during the year (2023/24: Nil).

4. Grants Received	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023/24
South Dunfermline Community Council	-	100.00	100.00	0
Tesco				1,000
Fife Council	42,176.43		42,176.43	70,843.30
CSNIPS				
	<hr/> 42,176.43	100.00	42,276.43	71,843.30

5. Cost of Charitable Activities	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023/24
Salaries	52,498.46		52,498.46	69,790.03
HMRC/NEST	6,995.83		6,995.83	6,683.04
Hire of Bungalow	10,725.00		10,725.00	8,400.00
Utilities	3,348.00		3,348.00	4,581.79
Training & Recruitment	0		0	0
Admin - Insurance/registrations	2,376.90		2,376.90	7,150.57
Durables, resources, trips, events	1,258.92	100.00	1,358.92	3,727.53
Consumable expenses				1,413.45
Postage, stationery, printing	2,445.99		2,445.99	3,594.51
	<hr/> 79,649.10	100.00	79,749.10	105,340.92

SC022912 Pitreavie Playgroup		2022-2023
Income and Expenditure Account for year ending 31 July 2024		
Income		
Essential Income		
Fees	£ 40,059.66	£ 19,826.62
Fife Council	£ 42,176.43	£ 78,970.33
Peripetetic Manager	£ -	
Trips and events	£ -	
total essential income	<u>£ 82,236.09</u>	<u>£ 98,796.95</u>
other income		
unrestricted fundraising	£ 1,104.27	£ 540.52
held in cash	£ -	£ -
other restricted income	£ -	£ 1,000.00
Donations /other grants	£ 9,819.50	£ 0.86
total other income	<u>£ 10,923.77</u>	<u>£ 1,541.38</u>
total income	£ 93,159.86	£100,338.33
Expenditure		
Essential Expenditure		
Rates, utilities	£ 3,348.00	£ 4,581.79
Hire of Bungalow	£ 10,725.00	£ 8,400.00
wages	£ 52,498.46	£ 69,790.03
Paye/NEST	£ 6,995.83	£ 6,683.04
licenses/insurances	£ 2,376.90	£ 7,150.57
Training	£ -	
print/stationary	£ 2,445.99	£ 3,594.51
total essential expenditure	<u>£ 78,390.18</u>	<u>£100,199.94</u>
other expenditure		
fundraising expenses	£ -	£ -
resources & sundries	£ 1,358.92	£ 5,140.98
advertising		
total other expenditure	<u>£ 1,358.92</u>	<u>£ 5,140.98</u>
total expenditure	£ 79,749.10	£105,340.92
profit/loss	£ 13,410.76	-£ 5,002.59