

**Kintore Playgroup**  
**Statement of Receipts and Payments**  
**For the year ended 31 July 2025**

**Charity Number SC007417**

	Unrestricted funds Year Ended <b>31-Jul-2025</b>	Unrestricted funds Year ended <b>31-Jul-24</b>
<b>INCOME</b>		
		£
Council funding & grants	93,701	117,474
Fees & uniform	1,525	1,655
Fundraising	8,070	3,609
Interest	1,431	1,802
<b>Total Income</b>	<b>104,727</b>	<b>124,540</b>
<b>EXPENDITURE</b>		
Administrative	3,332	3,015
Fundraising expenses	3,869	1,299
Provisions (snack and craft)	3,681	6,802
Rent	8,880	16,254
Trips / other for children	3,915	1,504
Uniform	0	540
Wages and pensions	81,619	76,179
<b>Total Expenditure</b>	<b>105,296</b>	<b>105,593</b>
Surplus / deficit for the year	-569	18,947

**Kintore Playgroup  
Statement of Balances  
As at 31 July 2025**

**Charity Number SC007417**

	Unrestricted funds 31/07/2025 £	Unrestricted funds 31/07/2024 £
<b>Cash Funds</b>		
Opening current account balance	68,481	51,636
Opening deposit account balance	18,600	16,500
Surplus / deficit for year	-569	18,947
Closing balances	87,379	87,081
<b>General Funds</b>		
Closing current account balance	65,779	68,481
Closing deposit account balance	21,600	18,600
Closing balances	87,379	87,081

**Liabilities (see note)**

Approved by:

McArd

Date:

08/03/26.

Reviewed by:

S. Muir

Date:

8-3-2026

**Kintore Playgroup  
Notes to Accounts  
For the year ended 31 July 2025**

**Charity Number SC007417**

1. No remuneration was paid to charity trustees or a person connected to a trustee during the year.
2. No expenses were paid to charity trustees during the year.

## **Independent Examiner's Report to the Trustees of Kintore Playgroup**

**Registered Charity Number SC007417**

**For the year ended 31 July 2025**

### **Respective Responsibilities of Trustees and Independent 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 (as amended). The charity 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 my attention.

### **Basis of Independent Examiner's Statement**

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

In the course of my examination, no matter has come to my attention [other than disclosed below\*]

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
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



William Muir  
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AB31 4BT