

Ferryfield Nursery & Playgroup
30th April 2026
Independent Examiner's Report to the Manager of Ferryfield Nursery & Playgroup

I report on the accounts for the period ended 30th April 2026

Respective responsibilities of trustees and reporting accountants

The trustees are responsible for the preparation of the accounts in accordance with the terms of the Charitable Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the 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 Regulations 11 of the Charities Accounts (Scotland) Regulations Act 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 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

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 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.



Date: 15-06-2026

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Ferryfield Nursery & Playgroup Statement of Receipts and Payments

					30/04/2026		30/04/2025		30/04/2024
Income									
	Fife Council Funded Chidlren				£151,867.29		£122,755.46		£124,682.13
	Fife Council Milk & Snack				£2,053.30		£3,970.08		£3,695.34
	Fundraising				£4,078.60		£2,774.50		£854.91
	Fees				£30,204.92		£32,375.00		£21,040.50
	Grants				£0.00				£4,560.00
	Cash Back						£154.20		£0.44
	Total Receipts				£188,204.11		£162,029.24		£154,833.32
Expenditure									
	Net Salary Expense				£100,950.78		£87,920.11		£73,187.31
	Accountancy & Payroll				£582.90		£523.68		£523.68
	Maintenance				£3,798.54		£9,477.88		£104.69
	Rent				£1,210.00		£1,210.00		£1,210.00
	Pension				£4,995.91		£4,075.35		£3,384.52
	HMRC Paye				£25,785.34		£18,507.51		£17,215.69
	Internet & Telephone				£535.80		£522.25		£538.65
	Training				£0.00		£658.10		£0.00
	Licences & Subscriptions				£640.00		£564.50		£430.00
	Insurance				£702.50		£639.59		£624.87
	Food Purchases				£6,193.62		£4,568.75		£1,880.13
	Printing/Ink Costs				£241.88		£232.38		£79.92
	Nursery Equipment				£8,215.40		£12,126.52		£2,645.80
	Cleaning/Cleaning Hygiene products				£3,293.82		£2,693.48		£457.82
	Office Equipment				£1,738.61		£2,933.69		£238.00
	Miscellaneous						£154.20		£0.00
Total Payments					£158,885.10		£146,807.99		£102,521.08
Operating Profit					£29,319.01		£15,221.25		£52,312.24

Ferryfield Nursery & Playgroup Accounts for year ending 30th April 2026

	30/04/2026	30/04/2025	30/04/2024
Bank and Cash			
Bank Account Business Current Account	£130,591.18	£101,272.17	£85,896.72
Wise Account	£0.00	£0.00	£154.20
Cash	£51.58	£51.58	£51.58
	£130,642.76	£101,323.75	£86,102.50
Unrestricted Funds			
Brought Forward	£101,323.75	£86,102.50	£33,790.26
Surplus/ Deficit for the year	£29,319.01	£15,221.25	£52,312.24
Balance at year end	£130,642.76	£101,323.75	£86,102.50
TOTAL	£130,642.76	£101,323.75	£86,102.50