Charity registration number: SC015664

GRANTOWN PLAYGROUP
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026

Goldwells Kingussie
15-17 High Street
Kingussie
PH21 1HS

Grantown Playgroup
Contents

Grantown Playgroup
Company No.
Trustees' Report For The Year Ended 30 April 2026

The trustees present their report and the financial statements for the year ended 30 April 2026.

Achievements and Performance

Main Achievements
Playgroup has had another busy year, with 30 children registered. This reduction from the previous year's total of 37 has allowed for shorter lunch breaks and enhances the children's overall engagement with their key workers.

We continue operating free-flow sessions with open doors, allowing children to choose independently whether to play indoors or outdoors. With the reduction in numbers we can accommodate all children indoors for short periods while still adhering to the terms of our registration. This is particularly helpful during the winter when the weather can be particularly severe.

Staffing levels remained constant at seven members of staff, including one part-time member. All staff have undertaken training to support their continuing professional development (CPD) and to ensure that qualifications and certificates, including first aid, food hygiene, and child protection, remain up to date. With the reduction in the overall number of children attending, staff have been able to dedicate more time to each child through detailed observations and more in-depth activities.

Our last inspection took place in January 2019, and these grades remain in place. We were due to be inspected at any point after January 2021, and we continue to expect an inspection in due course, particularly as parent questionnaires were issued in early 2024. We have requested that these questionnaires be re-issued.

During the year, we welcomed visits and activities including drama training with Lorraine Hemmings, exercise classes from CrossFit Cairngorms, dance classes with James Montgomery, and a trip to Brodie Castle.

Regular visits by the children to the library, local parks, and surrounding woodland have also continued.

Notable expenditure during the year included:

- Refurbishment of storage areas in the playrooms
- Repainting and maintenance of the pirate ship
- Ongoing upkeep of the wild side of the garden

Structure, Governance and Management

Governing Document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference and Administrative Details

Trustees
Amy Murphie - Chair
Andy Murphie - Treasurer
Alice Fenton – Vice-chair
Jennifer Gillies - Secretary

Charity Number
SC015664

Principal Address
Blackpark
Heathfield Road
Grantown on Spey
PH26 3HX

Independent Examiner
Lorna Drummond FCCA
Goldwells Kingussie
15-17 High Street
Kingussie
PH21 1HS

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

....

Andy Murphie
Trustee

Date 23/06/2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2026.

Responsibilities and Basis of Report

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's trustees consider that the audit requirement of Regulation 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.

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 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 seeking explanations from you as 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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 to comply with Regulation 8 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.

Lorna Drummond FCCA
23/06/2026
15-17 High Street
Kingussie
PH21 1HS

Grantown Playgroup
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 April 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies		144	649
Charitable activities:			
Playgroup fees		248,179	296,432
Other		-	870
		248,323	297,951
EXPENDITURE ON:			
Charitable activities:			
Staff expenditure		(196,831)	(184,420)
Consumables		(38,543)	(33,859)
Outings and activities		(4,909)	(1,463)
Play equipment		(6,313)	(8,102)
Development		(21,137)	(58,345)
Support costs		(9,705)	(13,663)
		(277,438)	(299,852)
NET EXPENDITURE		(29,115)	(1,901)
NET MOVEMENT IN FUNDS		(29,115)	(1,901)
RECONCILIATION OF FUNDS:			
Total funds brought forward		301,252	303,153
TOTAL FUNDS CARRIED FORWARD	7	272,137	301,252

The notes on pages 7 to 8 form part of these financial statements.

Grantown Playgroup
Balance Sheet
As At 30 April 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
CURRENT ASSETS			
Debtors	5	272	222
Cash at bank		272,628	301,758
		272,900	301,980
Creditors: Amounts Falling Due Within One Year	6	**(763)**	**(728)**
NET CURRENT ASSETS (LIABILITIES)		**272,137**	**301,252**
TOTAL ASSETS LESS CURRENT LIABILITIES		**272,137**	**301,252**
NET ASSETS		**272,137**	**301,252**
FUNDS OF THE CHARITY			
Unrestricted Funds		272,137	301,252
TOTAL FUNDS	7	272,137	301,252

For the year ending 30 April 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

Andy Murphie
Trustee
Date 23/06/2026
The notes on pages 7 to 8 form part of these financial statements.

1. General Information
Grantown Playgroup is a company limited by guarantee, incorporated in Scotland, registered number and registered charity number SC015664 . The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements
The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.4. Resources Expended
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.5. Taxation
The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.6. Pensions
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. Staff Costs

	2026	2025
	£	£
Wages and salaries	183,988	172,746
Other pension costs	12,843	11,674
	196,831	184,420

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

4. Average Number of Employees
Average number of employees during the year was: 7 (2025: 7)

5. Debtors

	2026	2025
	£	£
Due within one year		
Other debtors	272	222

6. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Accruals and deferred income	763	728

7. Movement in Funds

	As at 1 May 2025	Income	Expenditure	As at 30 April 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	301,252	248,323	(277,438)	272,137
Total funds	301,252	248,323	(277,438)	272,137

	As at 1 May 2024	Income	Expenditure	As at 30 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	303,153	297,951	(299,852)	301,252
Total funds	303,153	297,951	(299,852)	301,252

8. Transactions with Trustees

There were no trustees' expenses paid for the year ended 30th April 2026 nor for the year ended 30th April 2025.

2026	2025
£	£

9. Related Party Disclosures

There were no related party transactions for the year ended 30th April 2026.

(JM.

Grantown Playgroup
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 April 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and fundraising	144	649
	144	649
Charitable Activities:		
Playgroup fees		
Commissioned children fees	248,179	296,432
	248,179	296,432
Other		
Miscellaneous income	-	870
	-	870
	248,323	297,951
EXPENDITURE ON:		
Charitable Activities:		
Staff expenditure		
Wages and salaries	(183,988)	(172,746)
Nest pension	(12,843)	(11,674)
	(196,831)	(184,420)
Consumables		
Food and drink	(29,392)	(26,100)
Repairs and renewals	(2,962)	(1,434)
Cleaning expenses	(6,189)	(6,325)
	(38,543)	(33,859)
Outings and activities		
Outings and activities	(4,909)	(1,463)
	(4,909)	(1,463)
Play equipment		
Play equipment - durables	(1,315)	(5,274)
Play equipment - expendables	(4,998)	(2,828)
	(6,313)	(8,102)
Development		
Repairs and renewals	(1,680)	(8,977)
AES solar development	-	(240)
Wild-side garden devlopment	-	(33,468)
Car park development	-	(15,660)
Kitchen development	(19,457)	-
	(21,137)	(58,345)
Support costs		
Staff training	(500)	(935)
Rates and water	-	(1,086)

...CONTINUED

P J...

Light and heat	(3,839)	(6,518)
Insurance	(1,620)	(1,711)
Printing, postage and stationery	(540)	-
Telecommunications and data costs	(982)	(921)
Accountancy fees	(714)	(1,320)
Subscriptions	(512)	(785)
Bank charges	(36)	-
Sundry expenses	(962)	(387)
	(9,705)	(13,663)
	(277,438)	(299,852)
NET EXPENDITURE	**(29,115)**	**(1,901)**