

**PENCAITLAND PLAYGROUP
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2025**

Charity No: SCO00003

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 JULY 2025

RECEIPTS	Notes	2025	2024
		£	£
Playgroup fees		19,040	18,367
Donations	1	-	322
Grants received	2	3,576	4,500
Fundraising	3	1,370	-
		-	-
Total Receipts	4	<u>23,986</u>	<u>23,189</u>
PAYMENTS			
Fundraising expenses	5		-
Payments for charitable activities	6	25,429	24,291
Total Payments		<u>25,429</u>	<u>24,291</u>
(Deficit)/Surplus for year		<u>(1,443)</u>	<u>(1,102)</u>

Pencaitland Playgroup
Scottish Registered Charity No: SCO00003

	Notes	2025	20254
		£	£
Statement of Balances at 31 July 2025			
Opening balances		5,920	7,022
(Deficit)/Surplus		(1,443)	(1,102)
Closing balances		<u>4,477</u>	<u>5,920</u>
Reserves	7		
General funds		4,477	4,890
Restricted Funds		-	1,030
		<u>4,477</u>	<u>5,920</u>

Approved by the Trustees and signed on their behalf

Signature 

Date 28-Apr-26

Notes to the Accounts for the year ended 31 July 2025

	2025	2024
	£	£
1 Donations Received		
Various	-	322
	<u>-</u>	<u>322</u>
	<u>-</u>	<u>322</u>
2 Grants Received		
East Lothian Council		1,000
Pencaitland Community	500	500
Roberson Trust	-	2,000
Foundation Scotland	1,000	1,000
Other Grants	2,076	
	<u>3,576</u>	<u>4,500</u>
	<u>3,576</u>	<u>4,500</u>
3 Fundraising activities		
	-	-
Duck race	723	-
Crestline	42	-
Amazon Smile	212	-
East Lothian Lottery	283	-
Easy Fundraising	110	-
	<u>-</u>	<u>-</u>
	<u>1,370</u>	<u>-</u>
	<u>1,370</u>	<u>-</u>
4 Total Receipts		

Other than where indicated, the total receipts of the charity are unrestricted, meaning that all funds received during the year are able to be used for any of the charity's purposes at the charity trustees discretion.

Notes to the Accounts for the year ended 31 July 2025

	2025	2024
	£	£
5 Fundraising Expenses		
Duck Race	-	-
Various	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
6 Cost of charitable activities		
Wages/NI/Payroll	16,982	16,397
SPPA membership/insurance	655	638
Rent	3,016	2,136
Phone	62	62
Website	145	144
Snack and milk	553	331
Rugby Tots	-	150
Parties	247	490
Play materials	726	209
T Shirts	230	-
Accountants Fees	260	250
Travel Expenses	193	-
Equipment	1,862	2,844
Toys/books	365	528
Other expenses	133	112
	<u>25,429</u>	<u>24,291</u>
	<u>25,429</u>	<u>24,291</u>

7 Reserves

General funds are unrestricted funds that are able to be used for any of the charity's purposes at the charity trustees discretion. Restricted funds consist of the balance of funds from The National Lottery which will be spent on specific costs set by the funder.

**PENCAITLAND PLAYGROUP
TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025**

Scottish Charity Number	SCO00003	
Current Trustees	Chairperson	Jane Hobbs
	Deputy Chair	Erin McLaren
	Secretary	Kim Hughes
	Treasurer	Morag Campbell
Contact address	Sports Pavilion Pencaitland East Lothian EH34 5HD	

Recruitment and appointment of Trustees

All of the charity's trustees are appointed or reappointed by the members at our Annual General Meeting.

Governing document

The playgroup is a charitable unincorporated association and the purposes and administration arrangements are set out in the constitution.

Charitable purposes

The purpose of the club is to promote the advancement of education for the benefit of the children and young in the Pencaitland area.

Activities and Achievements

24/25 was another successful year for Pencaitland Playgroup. We were able to access funds from the Pencaitland Community Council which allowed playgroup to purchase wet suits and wellington boots and allow the children to spend more time outdoors. We hosted our first sponsored obstacle course event which was a very successful fundraising opportunity. Our staff team remained the same and continued to provide enriching and challenging activities to the children within our community. We look forward to more success in the coming year.

Trustees remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Reserves

As a result of a deficit for the year of £1,443 the club now hold funds of £ 4,447 all of which are unrestricted.

Approved by the Trustees and signed on their behalf :-



28/04/2026

Pencaitland Playgroup

Independent Examiner's Report to the Trustees of Pencaitland Playgroup

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The charity 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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept 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

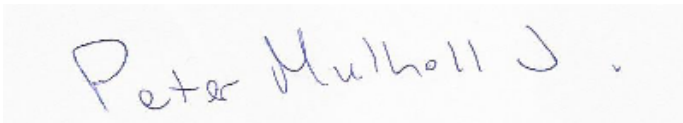
In the course of my examination, no matter has come to my attention

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.

Peter Mulholland
Chartered Accountant
Millbank
Eddleston
EH45 8QP



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Date 29-Apr-26