

**PLAYTIME EARLY YEARS SCIO
TRUSTEES' REPORT & ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2026

SCOTTISH CHARITY NO. SC000767**

PLAYTIME EARLY YEARS SCIO

CHARITY INFORMATION

Trustees	Listed on Trustees Report
Charity Number	SC000767
Principal Address	22 Smith Street Dalry Ayrshire KA24 5BZ
Independent Examiner	Brian Smith, C.A. Rogerson & Goldie Chartered Accountants 29 Portland Road Kilmarnock KA1 2BY
Bankers	The Royal Bank of Scotland 69 High Street Irvine KA12 OAL

PLAYTIME EARLY YEARS SCIO

CONTENTS

	Page
Trustees' Report	I - II
Independent Examiner's Report	1
Receipts and Payments Account	2
Statement of Balances	3
Notes to the Accounts	4

PLAYTIME EARLY YEARS SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2026

The Trustees present their report and independently examined Statement of Receipts and Payments for the year ended 30 June 2026.

Principal activity

The principal objects of the organisation are to create a happy, stimulating and safe environment where children can develop their social, emotional, physical and intellectual skills in their pre-school years.

Constitution and Legal Status

The organisation is a Scottish Charitable Incorporated Organisation (SCIO). This SCIO was incorporated on 2 June 2014 and the effective date of activation was 1 July 2014.

The organisation previously operated as an unincorporated Scottish charity (known as Playtime Nursery – under the same charity number). All activities of this entity were transferred to the SCIO with effect from 1 July 2014.

The standard Early Years Scotland - early years group constitution is adopted annually by the Trustees appointed at the AGM.

Trustees

The following Trustees served throughout the financial year:

Alyson Reid	-	Chairperson (appointed 12.09.25)
Alyson Reid	-	Chairperson (resigned 12.09.25)
Nicola Hill	-	Treasurer (appointed 12.09.25)
Jill Pearson	-	Treasurer (resigned 12.09.25)
Sarah Fairfield	-	(appointed 12.09.25)
Lorna Glen	-	(appointed 12.09.25)
Danni Gorrian	-	(appointed 12.09.25)
Ruth McDowall	-	(appointed 12.09.25)
Laura Pughe	-	(appointed 12.09.25)
Valerie Reid	-	(appointed 12.09.25)
Lee Robinson	-	(appointed 12.09.25)
Jen Smith	-	(appointed 12.09.25)
Emma Turner-Macdonald	-	(appointed 12.09.25)
Sarah Fairfield	-	(resigned 12.09.25)
Nicola Hill	-	(resigned 12.09.25)
Hazel Kirkpatrick	-	(resigned 12.09.25)
Jacqueline Morrison	-	(resigned 12.09.25)
Margaret McLellan	-	(resigned 12.09.25)
Laura Pughe	-	(resigned 12.09.25)
Valerie Reid	-	(resigned 12.09.25)
Lee Robinson	-	(resigned 12.09.25)
Jen Smith	-	(resigned 12.09.25)
Christina Stevenson	-	(resigned 12.09.25)

There have been no further changes since the year-end date.

Trustees are appointed annually at the AGM in accordance with the constitution. Employees are excluded and recruitment of Trustees comes from parents of children who attend the nursery.

Independent Examiner

Brian Smith, C.A. of Rogerson & Goldie, was appointed during the year in respect of the 2025/26 accounts and stands for reappointment as Independent Examiner at the forthcoming AGM.

Organisational Structure

The Management Committee is responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Committee members are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

There were 7 employees on the payroll during the year.

PLAYTIME EARLY YEARS SCIO

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2026

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows an excess of receipts over payments of £4,509 (2025: £4,178). An analysis by restricted and unrestricted funds is shown at note 1 on page 3 of the accounts.

Reserves Policy

There is no formal reserves policy. Unrestricted funds carried forward at 30 June 2026 were £29,964 (2025: £24,980).

Significant Activities

After 50 years of paying hourly hall lets to community halls, daily setting up and dismantling, Playtime Early Years re-opened in their new premises at 22 Smith Street in August 2022 following a tremendous amount of hard work liaising with staff, children, parents and the various agencies.

We continue to implement the early year's expansion 1140 hours granted by Care Inspectorate in August 2019. We deliver quality early learning and childcare 6 hours per day, 5 days per week, Monday to Friday term-time 38 weeks of the year with a hot lunch delivered from Dalry Primary school kitchens. These hours equate to the 1140 hours NAC fund us for the term after a child's third birthday.

24 children were registered for 2025/2026 of which 23 were funded at August 2025.

We held various fundraising events throughout the year that included a Quiz Night, Psychic Night, online raffles at Christmas and the summer, and families taking part in the Kiltwalk 2026. In addition, parents contributed to a 'Bake Sale' once a month and we had a final fundraising event of a Family Disco.

Parents and staff also worked extremely hard last year and were successful in the grant application to Dalry Parish Boundary Trust awarding us £1,700 towards trips to the theatre, farm park, and fun day entertainer. We were also successful in the Participatory Budgeting granting us £1,000 towards children's outdoor clothing.

During the year, in addition to the normal curricular activities, we had various themed events of Halloween and Christmas parties. In February and May we had a visit from Lauren Shaw Photography. In June, summer outing was to Heads of Ayr Farm Park which was a great hit and closing the year with a special 'Graduation'.

Care Inspectorate subsequently visited the nursery on 30 September and 1 October 2025, which resulted in a very good report.

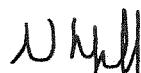
Trustees responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005.
- Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 25 August, 2026 and signed on their behalf by:



Nicola Hill
Treasurer

PLAYTIME EARLY YEARS SCIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLAYTIME EARLY YEARS SCIO

I report on the accounts of the charity for the year ended 30 June 2026, which are set out on pages 2 to 4.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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.



Brian Smith, C.A

Chartered Accountant (ICAS)

**Rogerson and Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY**

25 August, 2026

PLAYTIME EARLY YEARS SCIO

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2026**

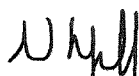
	Notes	2026 £	£	2025 £	£
<u>Receipts</u>					
NAC Grants:					
- Revenue Funding		178,308		151,495	
- Specific Funding		3,572		2,344	
Co-Op Community Fund		-		1,190	
Edinburgh Mathematics		-		250	
Parish Boundary Trust		1,700		2,000	
Fees		5,003		6,204	
Fundraising		7,361		6,699	
Donations and Sponsors		222		-	
Sweatshirts & Photos		-		22	
			196,166		170,204
<u>Payments</u>					
Hall Lets		7,700		8,400	
Early Years Staff Wages		149,005		135,161	
Early Years Staff Pensions		7,526		6,529	
Childrens Entertainment		2,650		2,474	
Insurance and subscriptions		1,372		1,282	
Heat and light		3,265		2,983	
Cleaning		5,437		5,040	
Telephone		883		804	
Refurbishment/Relocation costs		196		512	
Nursery Equipment costs		2,006		749	
Milk and Snacks		2,381		2,298	
Meals		92		72	
Professional Fees:				-	
- Independent Examiner		300		300	
- Accountancy		180		180	
- Payroll Bureau and Pensions		1,020		492	
Sweatshirts & Photos		486		-	
Printing, Postage, Stationery & Purchases		6,881		6,863	
Bank charges		277		243	
			191,657		174,382
Excess of Receipts/(Payments) for year		4,509		(4,178)	
Cash & Bank Balances brought forward		25,682		29,860	
Excess of Receipts/(Payments) for year		4,509		(4,178)	
Cash & Bank Balances carried forward	3	30,191		25,682	

PLAYTIME EARLY YEARS SCIO

**STATEMENT OF BALANCES
AS AT 30 JUNE 2026**

	Notes	2026 £	2025 £
Assets			
Balance brought forward		35,516	35,516
Additions during year		-	-
Balance carried forward		35,516	35,516
Fixed assets are shown at historical cost with no depreciation applied.			
Bank and Cash Balances		2026 £	2025 £
Petty Cash		18	18
Bank Current Account		30,173	25,664
Total		30,191	25,682
Debtors		2026 £	2025 £
North Ayrshire Council Funding		19,844	19,498
Holiday Pay		12,021	10,566
S Scott Donation		-	100
		31,865	30,164
Liabilities		2026 £	2025 £
Independent Examiner's fees		180	180
Accountancy fees		300	300
NEST pension		643	545
G Wilson (Rent)		700	-
C&J Party Hire		-	250
Family Disco		-	390
Lyreco		-	173
Electricity		-	-
		1,823	1,838
Funds		2026 £	2025 £
Restricted Funds	3	227	702
Unrestricted Funds	3	29,964	24,980
		30,191	25,682

Approved by the Trustees on 25 August, 2026 and signed on their behalf by:



**Nicola Hill
Treasurer**

NOTES TO ACCOUNTS
AS AT 30 JUNE 2026

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. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The Trustees consider that all remaining funds are unrestricted.

3 Analysis of Funds

	Restricted Funds 2026 £	Restricted Funds 2025 £	Unrestricted Funds 2026 £	Unrestricted Funds 2025 £	Total Funds 2026 £	Total Funds 2025 £
Receipts						
North Ayrshire Council	1,000	-	180,880	153,839	181,880	153,839
Co-Op Community Fund	-	1,190	-	-	-	1,190
Edinburgh Mathematics	-	250	-	-	-	250
Parish Boundary Trust	1,700	2,000	-	-	1,700	2,000
Donations	-	-	222	-	222	-
Receipts from fundraising activities	-	-	7,361	6,721	7,361	6,721
Receipts from charitable activities	-	-	5,003	6,204	5,003	6,204
Total	2,700	3,440	193,466	166,764	196,166	170,204
Payments						
Expenses for fundraising activities	-	-	486	-	486	-
Payments relating directly to charitable activities	3,175	3,258	187,696	170,824	190,871	174,082
Governance costs	-	-	300	300	300	300
Total	3,175	3,258	188,482	171,124	191,657	174,382
Net Receipts/(Payments)	(475)	182	4,984	(4,360)	4,509	(4,178)
Transfer between funds	-	-	-	-	-	-
Net Movement In Funds	(475)	182	4,984	(4,360)	4,509	(4,178)
Total funds brought forward	702	520	24,980	29,340	25,682	29,860
Fund Balances Carried Forward	227	702	29,964	24,980	30,191	25,682