

**REGISTERED CHARITY NUMBER: SC012690**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 29 February 2024  
for  
Halkirk Playgroup**

The Long Partnership  
Chartered Accountants  
Chartered Tax Advisers  
1 Sir John's Square  
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## **Halkirk Playgroup**

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## **Halkirk Playgroup**

### **Report of the Trustees**

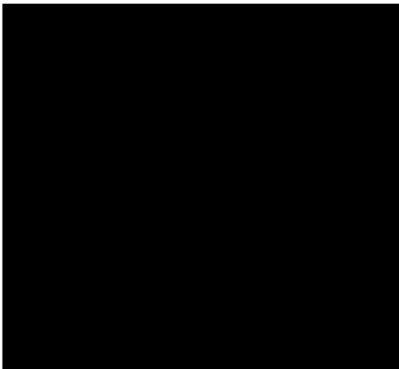
**For The Year Ended 29 February 2024**

The trustees present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC012690



### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Recruitment and appointment of new trustees**

The trustees are appointed by the members at the annual general meeting.

#### **Governing document**

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

### **OBJECTIVES AND ACTIVITIES**

#### **Charitable Purposes**

Our purpose is to provide a pre-school nursery and playgroup for children in the area.

#### **Summary of the main activities in relation to these objects**

The aim is to prepare pre-school children for primary school and to follow the national curriculum for excellence.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Summary of the main achievements of the charity during the financial period**

We have had no free places this year with 31 children on our register. It is lovely to see our centre busy with lots of happy children taking the lead in their own learning. We have employed a modern apprentice who is doing their SVQ 2 and we are in the position of being able to employ them for another year, as an apprentice, to study for their SVQ 3. We now employ 5 full time members of staff and all staff did up to date Child Protection training online.

## **Halkirk Playgroup**

### **Report of the Trustees**

**For The Year Ended 29 February 2024**

#### **Summary of the main achievements of the charity during the financial period (cont)**

We have had a very busy year! We were full to capacity this year with children ranging in age from 3 to 5 years. We were in the position to employ another apprentice this year so we now employ 6 members of staff. Two members of staff are working towards completing SVQ 3 and one member of staff has started the Graduate Apprenticeship BA Early Learning and Childcare qualification. This will ensure the children will be supported on their learning journey by confident, knowledgeable staff. All staff have been updating their Child Protection training, completing a Food Hygiene course and attending monthly workshops run by Highland Council covering various topics.

The Vintage Car Club held a fundraising event and the money raised was given to the setting. This was used to buy some picnic benches, to replace our broken ones, and some gardening tools to support the children's learning outdoors. The local Santa Run donated the money raised to us which was used to further develop our home corner. It is lovely that the local community supports us so well.

One of the actions in our Improvement Plan was to involve the parents more in the group. We have done this by holding various stay and play sessions, inviting parents to our sports day and Christmas concert. The committee applied for a grant to buy some iPads so that we could introduce Dojo to the parents. This is a program that allows us to communicate with parents, and them with us, privately. Photos and achievements are shared between home and the setting making the link between parents stronger. The office bearers have been arranging more regular meetings with the rest of the committee, ensuring everyone is kept informed. Monthly newsletters are issued as well as updates on our private Facebook page.

Staff received their annual pay rise. Any surplus money will be kept in reserve for quieter years so that we can continue to offer the same standard of care and learning experiences for the children. Included in reserves are funds to cover any potential redundancy liabilities in the future.

## **FINANCIAL REVIEW**

### **Brief statement of the charity's policy on reserves**

The grant funding received is calculated with reference to the number of children attending nursery during the year and therefore when the class sizes are higher a surplus may build up. These reserves may be required to fund the deficit in any year where the numbers are lower and help to sustain the group.

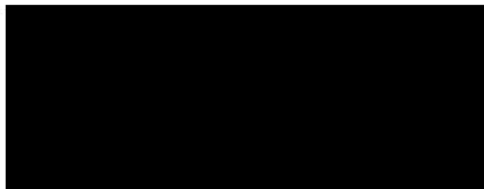
### **Donated facilities and services**

The trustees donate their time in order to attend meetings and carry out administrative duties for the group. Gloria Sinclair received £400 for the administrative duties she carried out.

### **Reserves**

As a result of the surplus of £18,863 for the year, the association held unrestricted funds of £215,254 at the year end.

### **ON BEHALF OF THE BOARD:**



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

I report on the accounts for the year ended 29 February 2024 set out on pages four to five.

### **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 (am amended). The charity's 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 our attention.

### **Basis of the independent examiner's report**

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**

In connection with 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 to 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.



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## Halkirk Playgroup

### Receipts and Payments Account For The Year Ended 29 February 2024

	2024	2023
	£	£
<b>Receipts</b>		
Highland Council Grants	141,325	134,615
Highland Council Additional Grants	3,100	4,612
Bank Interest	292	26
Extra hours	402	839
Fundraising	2131	1,017
Donations	-	300
	<hr/>	<hr/>
<b>Total receipts</b>	147,250	141,409
<b>Payments</b>		
Payment for charitable activities:		
Wages	99,442	85,933
Employers Pension	4,998	4,644
PAYE	19,676	18,142
Insurance & membership	1,164	1,162
Fruit and groceries	2,518	2,469
Playgroup Durables	2,170	4,937
Playgroup Equipment/Furniture	1,195	849
First Aid Training	360	-
Staff Training	-	97
Misc	684	918
Phone	1,394	1,083
Xmas	299	496
Sponsored Child	264	264
T-shirts/Clothing	80	472
Accountancy	1,194	1,080
	<hr/>	<hr/>
<b>Total payments for charitable activities</b>	135,438	122,546
<b>Surplus / (deficit) for year</b>	<u>11,812</u>	<u>18,863</u>

All funds are unrestricted.

## Halkirk Playgroup

### Statement of Balances At 29 February 2024

	28-02-24 £	29-02-23 £
<b>Bank and cash in hand</b>		
Bank balances at start of year	215,254	196,391
Surplus/(Deficit) for year	11,812	18,863
Bank balances at end of year	<u>227,066</u>	<u>215,254</u>
Treasurer's Account	934	2,343
Wages Account	195,700	194,571
Savers Account	30,432	18,340
<b>Closing balances</b>	<u>227,066</u>	<u>215,254</u>
<b>LIABILITIES</b>		
Accountancy	1,191	1,134
PAYE	4,627	3,757
Employers Pensions	424	410
Wages	90	-

The financial statements were approved by the Board of Trustees on 17 April 2024 and were signed on its behalf by:

