APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of	Charity name Wormit Playgroup
Registered charity number	SC016310
On the accounts of the charity for the period	Period start date: Day 06, Month 04, Year 2025 **to** Period end date: Day 05, Month 04, Year 2026
Set out on pages	Following this report (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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.

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 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.

Signed: Susan Jack **Date:** 23.06.26

Name: SUSAN JACK, B.Sc.(Hon), Cert.Acc.(open)

Relevant professional qualification(s) or body (if any):

Address:
Caledonia House
Saltire Centre, Pentland Park
GLENROTHES
KY6 2AL

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the

Wormit Playgroup (SC016310) Financial Report for Year 06/04/2025 - 05/04/2026

Receipts 2025/2026

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
Fife Council Funding	£93,266.90		£93,266.90	£124,773.28
Gross trading receipts	£25,423.54		£25,423.54	£21,651.78
Gross receipts from other charitable activities	£145.00		£145.00	£199.70
Donations				£12.90
Receipts from fundraising activities	£3,257.41		£3,257.41	£3,386.55
Grants				
Income from investments other than land and buildings	£2,865.34		£2,865.34	£3,070.03
Total Receipts	**£124,958.19**		**£124,958.19**	**£153,094.24**

Payments 2025/2026

Salaries, Pensions & PAYE	£97,810.83		£97,810.83	£93,793.52
Rent & Rates	£12,281.75		£12,281.75	£11,093.75
Early Years Scotland membership and insurance	£751.14		£751.14	£640.78
Payments relating directly to charitable activities	£8,420.81		£8,420.81	£10,463.37
Administration	£356.00		£356.00	£356.00
Expenses for fundraising activities	£406.43		£406.43	£440.84
Others				
Governance costs:				
Audit / independent examination	£300.00		£300.00	£300.00
Total Payments	**£120,326.96**		**£120,326.96**	**£117,088.26**

Surplus/Deficit £4,631.23 £4,631.23 £36,005.98

Receipts & Payments -Statement of Balances

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
Current account -opening	£75,467.38		£75,467.38	£63,731.43
Current account -closing	£76,033.27		£76,033.27	£75,467.38
Contingency Fund -opening	£81,126.34		£81,126.34	£56,856.31
Contingency Fund - closing	£85,191.68		£85,191.68	£81,126.34
Total funds opening	£156,593.72		£156,593.72	£120,587.74
Surplus/Deficit	£4,631.23		£4,631.23	£36,005.98
Total funds -closing	£161,224.95		£161,224.95	£156,593.72

Outstanding debtors/creditors none **There are no other investments**

Other Assets

Toys and equipment - replacement value as insured £12,000.00

Liabilities None

Contingent Liabilities None

Section C Notes to the accounts

C1 Nature and purpose of funds Current account funds are for general running costs. Contingency fund is an emergency fund which contains sufficient amounts to cover winding down costs, such as redundancy payments (approx £28,000), the remainder to act as a reserve in case of cash flow problems.

C2 Grants None

C3a Trustee remuneration No trustee or person connected to a trustee has received any remuneration. As stated in the constitution, any person who is or becomes an employee forfeits their rights as a member or trustee of the group.

C4a Trustee Expenses were not paid

C4b Trustee Expenses Details N/A

C5 Transactions with trustees and connected persons None

C6 Other information None

Signatures & Date of Approval **Date**

Hannah Shackleton (Chairperson 25-26) 15/06/26

Tierney Lovell (Treasurer 25-26) 15/06/26

Wormit Playgroup (SC016310) Financial Report for Year 06/04/2025 - 05/04/2026

Receipts 2025/2026

Fife Council Funding	£93,266.90
Playgroup Fees	£19,286.00
Playgroup Fund	£1,102.65
Milk return/healthy snack	£2,009.64
Fundraising	£3,257.41
Donation	£-
Grants	£-
Salary contributions	£3,025.25
Others	£145.00
Interest	£2,865.34
Total Receipts	**£124,958.19**

Payments 2025/2026

Salaries, PAYE & Pension	£97,810.83
Rent	£12,281.75
EYS membership and insurance	£751.14
Compliance Fees	£656.00
Publications/Forms	£-
Milk/Fruit	£448.68
Snack/Lunch	£2,236.10
Treats/Extras	£341.59
Toiletries & Cleaning	£1,364.20
Office supplies	£138.82
Phone	£60.00
Arts and Crafts	£354.54
Toys	£476.88
Garden	£620.72
Equipment & Maintenance	£714.91
Entertainment	£310.00
Outings	£1,121.60
Fundraising expenses(inc floats)	£406.43
Training	£108.00
Others	£124.77
Bank Charges	£-
Transfer to contingency fund	£1,200.00
Total Payments	**£120,326.96**

Surplus/Deficit £4,631.23

Current account -opening	£75,467.38
Current account -closing	£76,033.27
Contingency Fund opening	£81,126.34
Contingency Fund closing	£85,191.68
Total funds -opening	£156,593.72
Total funds -closing	£161,224.95
	£4,631.23
	£-

No Restricted Funds

Treasurer

Signed : Tierney Lovell Date 15/06/26

Name: Tierney Lovell

Administrator

Signed: Lucinda Winward Date: 15/06/26

Name: Lucinda Winward

Receipts 2024/2025

Fife Council Funding	£124,773.28
Playgroup Fees	£9,359.20
Playgroup Fund	£1,076.75
Milk return/healthy snack	£2,177.83
Fundraising	£3,386.55
Donation	£12.90
Grants	£-
Salary contributions	£9,038.00
Others	£199.70
Interest	£3,070.03
Total Receipts	**£153,094.24**

Payments 2024/2025

Salaries, PAYE & Pension	£93,793.52
Rent	£11,093.75
EYS membership and insurance	£640.78
Compliance Fees	£656.00
Publications/Forms	£-
Milk/Fruit	£895.14
Snack/Lunch	£2,342.46
Treats/Extras	£277.53
Toiletries & Cleaning	£1,406.60
Office supplies	£147.90
Phone	£70.00
Arts and Crafts	£603.68
Toys	£492.80
Garden	£587.04
Equipment & Maintenance	£2,273.95
Entertainment	£130.00
Outings	£916.50
Fundraising expenses(inc floats)	£440.84
Training	£48.59
Others	£235.18
Bank Charges	£36.00
Transfer to contingency fund	£21,200.00
Total Payments	**£117,088.26**

Surplus/Deficit £36,005.98

Current account -opening	£63,731.43
Current account -closing	£75,467.38
Contingency Fund opening	£56,856.31
Contingency Fund closing	£81,126.34
Total funds -opening	£120,587.74
Total funds -closing	£156,593.72
	£36,005.98
	£-

No Restricted Funds