

ROTHIEMAY & DISTRICT PLAYGROUP

RECEIPTS AND PAYMENTS ACCOUNT

BANK RECONCILIATION

FOR THE YEAR ENDED 31ST MARCH 2024

SCOTTISH CHARITY NUMBER: SC005450

OSCr

Office of the Scottish Charity Regulator

Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts v2					
	ROTHIEMAY & DISTRICT PLAYGROUP					
	SC 005450					
	Period start date			Period end date		
Day	Month	Year	to	Day	Month	Year
01	04	2023		31	03	2024
						(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) (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 accounts.

Independent examiner's statement

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

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:
Name:
Relevant professional qualification(s) or body (if any):
Address:
Date:

17/06/24

ABERDEENSHIRE, AB94 7L1

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Rothiemay & District Playgroup
Scottish Charity Number: SC005450

Receipts and Payments Account
For Period 1st April 2023 to 31st March 2024

<u>2023</u>		<u>2024</u>
	Receipts	
£ 66,786.75	Moray Council Placement Funding	£ 52,245.41
£ -	Milk Reimbursement	£ -
£ 980.04	Moray Council Additional Funding	£ -
£ 730.00	Snack Fees	£ 469.03
£ 1,275.00	Session Fees	£ 872.25
£ 2,827.50	Fundraising (less Float)	£ 2,836.70
£ -	Donations	£ 1,328.46
£ 105.02	Miscellaneous Income	£ 120.00
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£ 72,704.31		£ 57,871.85
	Payments	
£ 52,119.97	Wages and PAYE	-£ 49,340.89
£ 83.83	Staff Courses	-£ 124.28
£ -	Cala Insurance	£ -
£ -	Playgroup Consumables	-£ 243.78
£ 4,304.06	Playgroup Equipment/Resources	-£ 7,014.03
£ 581.00	Trip and Party Expenses	-£ 692.00
£ 1,260.19	Snacks and Milk	-£ 1,677.72
£ 9,163.88	Administration Expenses	-£ 1,538.81
£ 80.00	Fundraising Expenses	-£ 147.78
£ 622.91	Telephone	-£ 727.54
£ 3,578.98	Miscellaneous Expenses	-£ 1,783.95
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£ 71,794.82		-£ 63,290.78
£ 909.49	Surplus / (Deficit) for period	-£ 5,418.93
£ 51,040.07	Opening Balance	£ 51,949.56
<u>£ 51,949.56</u>	<u>Closing balance</u>	<u>£ 46,530.63</u>

Statement of Balances as at 31 March 2024

£ 51,761.99	Bank - Current account	£ 46,273.94
£ 187.57	Cash in hand	£ 256.69
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<u>£ 51,949.56</u>	<u>Closing Balances/General Funds</u>	<u>£ 46,530.63</u>

Rothiemay & District Playgroup
Scottish Charity Number: SC005450

Bank Reconciliation
As at 31st March 2024

Balance per Bank Statement	£	46,273.94
Opening Balance 01/04/23	£	51,761.99
Add Receipts Per Register		57,871.85
	£	109,633.84
Less Payments per Register	-	63,359.90
Closing Balance 31/03/24	£	46,273.94

Cash Reconciliation
As at 31st March 2024

Cash on Hand 01/04/23	£	187.57
Add Petty Cash drawn from Bank		3,500.00
	£	3,687.57
Less Cash Payments	-	3,430.88
Cash on Hand 31/03/24	£	256.69

Cashsheet Balances

Resources

Snack

Rothiemay & District Playgroup
For Period 1st April 2023 to 31st March 2024

Categories	Bank	Cash	Grand Total
	£	£	£
RECEIPTS			
Moray Council Placement Funding	52,245.41	0.00	52,245.41
Milk Reimbursement	0.00	0.00	0.00
Moray Council Additional Funding	0.00	0.00	0.00
Snack Fees	469.03	0.00	469.03
Session Fees	872.25	0.00	872.25
Fundraising (less float)	2,836.70	0.00	2,836.70
Donations	1,328.46	0.00	1,328.46
Miscellaneous Income	120.00	0.00	120.00
	57,871.85	0.00	57,871.85
PAYMENTS			
Transfer from Bank to Petty Cash	3,500.00	3,500.00	0.00
Wages and PAYE	49,340.89	0.00	49,340.89
Staff Courses	124.28	0.00	124.28
Cala Insurance	0.00	0.00	0.00
Playgroup Consumables	243.78	0.00	243.78
Playgroup Equipment/Resources	5,260.87	1,753.16	7,014.03
Trip and Party Expenses	692.00	0.00	692.00
Snacks and Milk	0.00	1,677.72	1,677.72
Administration Expenses	1,538.81	0.00	1,538.81
Fundraising Expenses	147.78	0.00	147.78
Telephone	727.54	0.00	727.54
Miscellaneous Expenses	1,783.95	0.00	1,783.95
	63,359.90	3,430.88	63,290.78

ROTHIEMAY AND DISTRICT PLAYGROUP

SCOTTISH CHARITIES No: SC005450

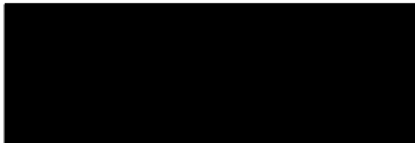
TRUSTEES ANNUAL REPORT

2023 – 2024

Principal Address and Trustees as at 31st March 2024 :

Rothiemay and District Playgroup,
Rothiemay Primary School,
Rothiemay,
Huntly,
Aberdeenshire,
AB54 7LT

The Charity Trustees are drawn from the parent-led committee and comprised the below members:



No other Trustees were appointed during the 2023-2024 reporting period.

CHARITY GOVERNANCE AND TRUSTEE SELECTION

The charity is an incorporated association and is governed in accordance with a written constitution. The charity does not have a website, but the constitution is available upon request. The trustees are all volunteers and are selected by election at the annual AGM.

CHARITABLE PURPOSE

The aim of Rothiemay and District Playgroup is to advance the education and development of pre-school and younger children with an emphasis on outdoor play. The charity further aims to assist and include parents/carers in this development.

SUMMARY OF MAIN ACTIVITIES AND ACHIEVEMENTS

Continued provision of the setting and management of the Playgroup has allowed the charity to continue its stated aims.

The Playgroup had a reasonable year, with lower attendance than in the previous year, reflected in a reduction in local authority funding and an overall deficit of £5418.93 for the year. However, a healthy bank balance allowed the charity to fall back on holdings and supplement where required.

Playgroup was able to return to a more normal operating year post pandemic with a return to days out and trips away. Unfortunately, there has been no return to the Balhousie Care Home post pandemic.

Charity Trustee's have undertaken a number of new employments during the year with two staff members moving on and being replaced. Current staffing numbers are 4.

At the end of the 2023 -2024 school year, the charity was proud to see five playgroup attendees graduate and move onto Primary 1 in Rothiemay School. We wish them well.

ACCOUNTS – SUMMARY NOTES TO AID REVIEW

The charity ends the financial year in a strong position in terms of the level of immediate available liquidity.

- Expenditure - £63,290.78
- Income – £57,245.41
- Balance in Bank - £46,530.63
- Cash Surplus - £256.69
- Deficit - £5418.93

COMMENTS

- Main source of income for 2023/2024 was Moray Council ELC Grant
- Main source of expenditure for 2023/2024 were Wages and PAYE
- Recorded deficit caused by low child numbers but high staffing costs. Current operating model requires same staffing levels whether for 6 / 12 children. Higher child numbers are expected for the next year which will be reflected in an increase in revenue.

FINANCIAL UPSIDES FOR 2023 – 2024

- Fundraising Calendar brought in £2836.70
- Donations contributed £1328.46
- Healthy Bank Balance meant the Charity could navigate a deficit year without undue stress

FINANCIAL DOWNSIDES FOR 2023 – 2024

- Attendance – The Playgroup suffered from a lack of numbers this school year limiting access to Council Placement Funding. Low child numbers were also felt by other settings in the locality.
- High Staffing costs due to operating model.
- Increase in Moray Council rent payments.
- Internet / Phone monthly costs remain high and require review at the earliest opportunity.

GRANTS

Successfully applied for Tesco Blue Token Grant - £1000. The purchase of Outdoor resources undertaken as requested by practitioners.

PETTY CASH BUDGETS

- Total held on previous page.
- Reduction in allocated funds for resources in petty-cash to reflect lower attendance numbers.
- Snack Fee – Parents still asked to contribute 50p per day to supplement Council snack grant. This allows a wider variety of items to be bought and eaten.

POLICY ON RESERVES

No stated policy. Reference should be made to the constitution for all matters.

DETAILS OF DEFICIT

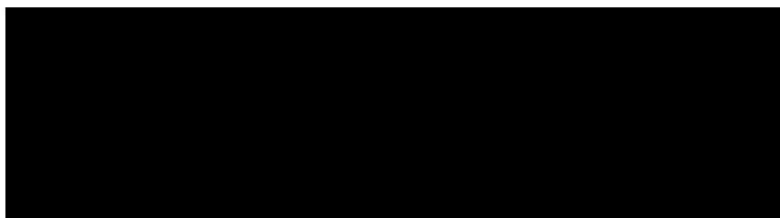
Deficit noted in accounts for 2023 -2024 due to low attendance numbers for the school year which reduced the level of Council Funding for the Year. There was no change to staffing costs because the staffing model remained the same. The charity was able to draw upon bank reserves to make up the deficit. Child numbers are predicted to increase for the next school year so surplus or small deficit is expected for the 2024-2025 accounts. If lower attendance numbers were to become the norm a full review of staffing/viability would be required. Something that this and incumbent Trustee's are fully aware of.

DONATED SERVICES AND FACILITIES

No donated services or facilities for 2023-2024.

CONCLUDING REMARKS.

The Charity continues to deliver high quality Early Learning and Childcare for the children and families of Rothiemay and the wider area of Moray. The new Trustees and Committee members will continue the process of providing support, governance and improvements to the setting.



Outgoing Treasurer, Rothiemay Playgroup Committee, 11/08/2024.