



REGISTERED CHARITY NUMBER: SC006790

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2025  
for  
Newburgh Pre-School

Accounts Direct  
Daisybrae  
Newburgh  
Ellon  
Aberdeenshire  
AB41 6AJ

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for the Year Ended 30 April 2025

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Newburgh Pre-School

Report of the Trustees  
for the Year Ended 30 April 2025

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

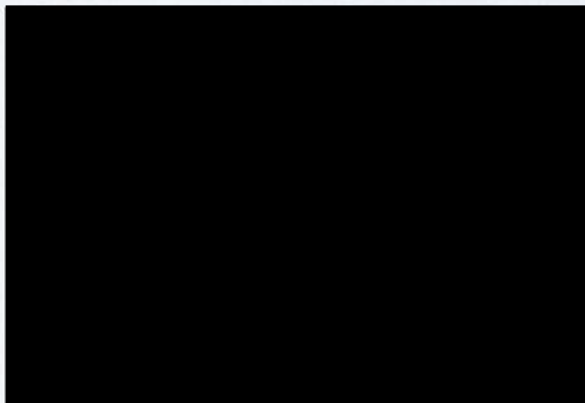
### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

SC006790



### **Independent Examiner**

[Redacted]

Accounts Direct  
Daisybrae  
Newburgh  
Ellon  
Aberdeenshire  
AB41 6AJ



Report of the Trustees  
for the Year Ended 30 April 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Our purpose is as recorded in our Constitution - to promote the aims of Early Years Scotland:

- Helping families to engage with learning;
- Assisting families in creating a supportive home environment;
- Support effective parenting approaches where required;

And, that children are loved, nurtured and ambitious, are given a fair start to their education and helping them grow to realise their potential and ambitions.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Our 2024 to 2025 school year was one of shared learning, enjoying fun and working together to provide our children with the best possible level of care and early education. In the main, our preschool sessions were at capacity and our Two's Group thriving at capacity with a waiting list for the year ahead.

The continued popularity of our Preschool and Two's Group, and our sustained success, is evidently down to the solid commitment and hard work of our amazing team of staff. They create an encouraging and safe environment for our children to learn in, ensuring that their individual needs are met daily while giving the opportunity to investigate their surroundings not only in the preschool but also in the local environment, with trips to local coffee shops and to the park for example which allows the children to develop themselves independently while also working with their peers.

The staff team continue to make use of EvidenceMe to update parents and carers on each individual child's learning and achievements - this gives a clear picture of the strengths of the child and provides examples and ideas on how to progress and focus on particular areas of development at home. EvidenceMe also gives parents the opportunity to comment on activities their child has been engaged in, and also allows parents to upload pictures or information from activities their child enjoys out of preschool. This gives a great opportunity for directed conversation between the staff and the child and also a safe place for discussion between parents and staff. Use of our Facebook page also allows the staff to give a weekly roundup of what the children have been involved in in the setting over the course of the week.

The committee ensures the financial viability of the preschool, which in turn maintains the excellent service the staff provide. Our 2024 to 2025 session saw us fall short of our annual fundraising target, however have still raised a good amount - £1,500 - through events such as Cauliflower Cards, Paperdoll Photography Sessions, our extremely popular Christmas Fayre and Raffle and Christmas Hamper. Unfortunately, plans for a Boogie Bingo night were not supported by parents or the local community and as such the event has been postponed. It is important for our parents and carers to understand the need for fundraising over the course of the year to ensure that we can continue to provide essential learning resources for the children.

The committee will continue to brainstorm new fundraising ideas, and we are welcome to any new ideas from our parent body which we haven't previously explored. Our fundraising calendar for the 2025/26 year will be established at our AGM - this allows us to keep families informed with plenty of notice which in turn enables them to continue to support us and get involved.

We are looking forward to our Sports Day and also Graduation for our children who are heading to school after the summer, and we are also looking forward to our end of year trip to Wynford Farm.

All in all we have had another successful year, our thanks go to those who support the committee by attending meetings and to all who support our fundraising events. Of course, our setting would not run the way it does without the commitment of our staff team who we are thankful for every day.

## **FINANCIAL REVIEW**

### **Financial Review**

This year, the Preschool made a surplus of £22,621 (£12,728 in 2024).

It was agreed that all staff would receive a pay increase from 1st of May 2025.

Approved by order of the board of trustees on 11 June 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
Newburgh Pre-School

**Independent examiner's report to the trustees of Newburgh Pre-School**

I report to the charity trustees on my examination of the accounts of Newburgh Pre-School (the Trust) for the year ended 30 April 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



The Association of Chartered Certified Accountants

Accounts Direct  
Daisybrae  
Newburgh  
Ellon  
Aberdeenshire  
AB41 6AJ

Date: 11 June 2025

Statement of Financial Activities  
for the Year Ended 30 April 2025

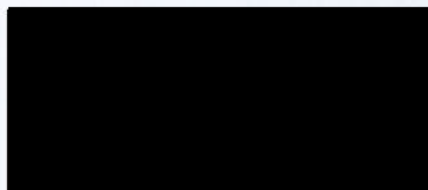
	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Pre-school fees		-	130,109	130,109	117,504
Other trading activities	2	1,699	-	1,699	3,067
Investment income	3	<u>1,978</u>	<u>198</u>	<u>2,176</u>	<u>2,167</u>
<b>Total</b>		<u>3,677</u>	<u>130,307</u>	<u>133,984</u>	<u>122,738</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Pre-school fees		-	111,078	111,078	106,920
Pre-school extras		205	80	285	1,960
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,130</u>
<b>Total</b>		<u>205</u>	<u>111,158</u>	<u>111,363</u>	<u>110,010</u>
<b>NET INCOME</b>		3,472	19,149	22,621	12,728
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>40,613</u>	<u>47,180</u>	<u>87,793</u>	<u>75,065</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>44,085</u>	<u>66,329</u>	<u>110,414</u>	<u>87,793</u>

Newburgh Pre-School

Balance Sheet  
30 April 2025

	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		44,085	66,329	110,414	87,793
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<u>44,085</u>	<u>66,329</u>	<u>110,414</u>	<u>87,793</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		44,085	66,329	110,414	87,793
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		<u>44,085</u>	<u>66,329</u>	<u>110,414</u>	<u>87,793</u>
<b>FUNDS</b>	6				
Unrestricted funds				44,085	40,613
Restricted funds				<u>66,329</u>	<u>47,180</u>
<b>TOTAL FUNDS</b>				<u>110,414</u>	<u>87,793</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 June 2025 and were signed on its behalf by:





## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

2. OTHER TRADING ACTIVITIES

	30.4.25	30.4.24
	£	£
Fundraising events	<u>1,699</u>	<u>3,067</u>

3. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Deposit account interest	<u>2,176</u>	<u>2,167</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Pre-school fees	-	117,504	117,504
Other trading activities	3,067	-	3,067
Investment income	<u>1,604</u>	<u>563</u>	<u>2,167</u>
<b>Total</b>	<u>4,671</u>	<u>118,067</u>	<u>122,738</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Pre-school fees	-	106,920	106,920
Pre-school extras	1,960	-	1,960
Other	<u>-</u>	<u>1,130</u>	<u>1,130</u>
<b>Total</b>	<u>1,960</u>	<u>108,050</u>	<u>110,010</u>
<b>NET INCOME</b>	2,711	10,017	12,728
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	37,902	37,163	75,065

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>40,613</u>	<u>47,180</u>	<u>87,793</u>

6. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	40,613	3,472	44,085
<b>Restricted funds</b>			
Pre-school	35,954	18,964	54,918
Redundancy account	<u>11,226</u>	<u>185</u>	<u>11,411</u>
	<u>47,180</u>	<u>19,149</u>	<u>66,329</u>
<b>TOTAL FUNDS</b>	<u>87,793</u>	<u>22,621</u>	<u>110,414</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,677	(205)	3,472
<b>Restricted funds</b>			
Pre-school	130,122	(111,158)	18,964
Redundancy account	<u>185</u>	<u>-</u>	<u>185</u>
	<u>130,307</u>	<u>(111,158)</u>	<u>19,149</u>
<b>TOTAL FUNDS</b>	<u>133,984</u>	<u>(111,363)</u>	<u>22,621</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	37,902	2,711	40,613
<b>Restricted funds</b>			
Pre-school	26,408	9,546	35,954
Redundancy account	<u>10,755</u>	<u>471</u>	<u>11,226</u>
	<u>37,163</u>	<u>10,017</u>	<u>47,180</u>
<b>TOTAL FUNDS</b>	<u>75,065</u>	<u>12,728</u>	<u>87,793</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,671	(1,960)	2,711
<b>Restricted funds</b>			
Pre-school	117,596	(108,050)	9,546
Redundancy account	<u>471</u>	<u>-</u>	<u>471</u>
	<u>118,067</u>	<u>(108,050)</u>	<u>10,017</u>
<b>TOTAL FUNDS</b>	<u>122,738</u>	<u>(110,010)</u>	<u>12,728</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2025

**6. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	37,902	6,183	44,085
<b>Restricted funds</b>			
Pre-school	26,408	28,510	54,918
Redundancy account	<u>10,755</u>	<u>656</u>	<u>11,411</u>
	<u>37,163</u>	<u>29,166</u>	<u>66,329</u>
<b>TOTAL FUNDS</b>	<u>75,065</u>	<u>35,349</u>	<u>110,414</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,348	(2,165)	6,183
<b>Restricted funds</b>			
Pre-school	247,718	(219,208)	28,510
Redundancy account	<u>656</u>	<u>-</u>	<u>656</u>
	<u>248,374</u>	<u>(219,208)</u>	<u>29,166</u>
<b>TOTAL FUNDS</b>	<u>256,722</u>	<u>(221,373)</u>	<u>35,349</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	1,699	3,067
<b>Investment income</b>		
Deposit account interest	2,176	2,167
<b>Charitable activities</b>		
Fee income	6,771	5,721
Grants	<u>123,338</u>	<u>111,783</u>
	<u>130,109</u>	<u>117,504</u>
<b>Total incoming resources</b>	133,984	122,738
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	87,204	81,985
Rent & rates	6,240	6,240
Insurance	764	681
Light and heat	2,065	3,260
Telephone	1,053	955
Toys etc	169	-
Architect fees	250	-
Fund raising costs	205	900
Food & drink	3,057	3,039
Durables	2,973	3,416
Expendables	4,053	4,185
Outings & parties	448	398
Repairs	2,114	3,671
Dinky Doctors	<u>-</u>	<u>150</u>
	110,595	108,880
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>768</u>	<u>1,130</u>
<b>Total resources expended</b>	<u>111,363</u>	<u>110,010</u>
<b>Net income</b>	<u>22,621</u>	<u>12,728</u>