

Denman Pre-School Playgroup
Charity number SC006884

**Income and Expenditure account for the period 1 June 2024
to 31 May 2025**

	2024-25 £	2023-24 £
Income		
Funding	62,986	74,778
Operating Income		
Fees	14,527	1,801
Fundraising	2,574	840
Interest	138	118
Hall Rental	41,778	20,210
Pitch Hire	1,875	885
Other	1,017	4,293
	124,895	102,925
Expenditure		
Rent	100	3,201
Equipment	-	1,903
Supplies	2,800	295
Wages	71,684	63,400
Pension	4,901	2,777
Fundraising	41	
Other	37,829	18,061
Phone contract	83	250
Petty Cash	-	3,846
HMRC	10,617	5,128
	128,054	98,861
Surplus/(Deficit) for period	- 3,159	4,064

Bank Reconciliation as at 31 May 2025

Opening Cash Balance	46,079
Add Income	124,895
Less Expenditure	- 128,054
Closing Cash Book Balance	42,919
Balance per Main Account	31,645
Balance per Redundancy Fund Bank Balance	11,275
Less: Outstanding Cheques	-

Add: Deposits

-
42,919

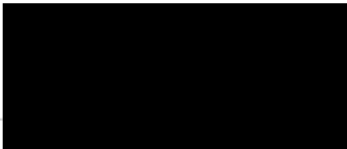

Bank Reconciliation Check

-

There was no remuneration paid to trustees (2023-24: £nil)

APPENDIX 3



	Independent examiner's report on the accounts v2						
Report to the trustees/members of	DENMAN PRE-SCHOOL						
Registered charity number	SC006884						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	JUNE	2024	to	31	MAY	2025
Set out on pages							(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 (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 2006 Accounts Regulations. 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	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:				Date:	17/02/2026		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*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 following page.

** OSCR will accept digital or typed signatures

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



Denman Pre-school Trustees' Annual Report

27th May 2024 - 19th May 2025

Scottish Charity Number: SC006884

Charity Contact Information

Denman Pre-school

Westdyke Leisure Centre

4 Westdyke Avenue

Westhill

AB32 6QX

Tel: 07565 912 522

denmanpg@hotmail.co.uk

denmanpgcommittee@hotmail.com

Charity Trustees:

[REDACTED]

[REDACTED]

[REDACTED]

Type of Governing Document

The constitution requires that a committee be elected annually from the parents or guardians of children attending the pre-school. The committee oversee the running of the pre-school, organize fundraising events and

maintain equipment. A playgroup manager and other staff members are employed to run the playgroup to Care Inspectorate standards.

Trustee recruitment and appointment

The committee is elected from parents of the children attending the pre-school in the coming year at the annual AGM in May. Previous trustees explain the roles and responsibilities of the three main positions and ask for volunteers to fill these roles prior to the AGM. Occasionally a trustee may stay on in the role for a second year. The Pre-school manager also assists this process by explaining the structure of the charity to every potential new start at the Pre-school.

Charitable Purposes

The aim of the pre-school is to advance the education of Ante-Pre-school children so that they may take a constructive place in the community, and in the furtherance of the aim:

- (a) To provide a well-planned, broad and balanced range of opportunities and experiences for the children and use the Birth to 3 and Curriculum for Excellence to guide us in this.
- (b) To encourage other charitable activities through which parents may help the children.

In October 2023 Denman Pre-school also took over the management of the Council-owned building and hall that the pre-school is situated within, following the collapse of the separate charity that managed this. The pre-school is now therefore providing a second much-needed service to the community, as without this intervention it seemed likely that the hall would close completely. Since this time, we have been taking advice on restructuring our charity and revising our constitution due to the addition of the hall management to the pre-school charity, and due to curriculum/age related updates. This will be an ongoing process as we work out the best way to move forward with this.

Main activities and achievements

Denman Pre-school aims to provide high quality childcare and Early Years education for children from the age of 2 until they reach primary school age. The children benefit from a highly stimulating and diverse learning environment with both indoor and outdoor areas. The pre-school provides affordable childcare to the local community of Westhill and surrounding areas, and families cite the nurturing, family-feel to the pre-school.

In October 2023 the charity also took over the management of the Council owned hall that the pre-school is situated within, thus providing a further much needed service to the community.

The impact that the charity had can plainly be seen in comments gathered from families in June 2025:

“Thank you for teaching and encouraging my child while he has been at pre-school. His time at the pre-school has certainly been great preparation for primary school which is he is very excited about”

“ My child’s time at Denman has been very enriching. She has been offered a variety of cultural experiences, play and exploration of social opportunities throughout her time at preschool. She has such continuity of care which had allowed her to grow in confidence and built meaningful relationships with peers and staff”

“Our child has developed so much since being at Denman and we cannot thank the staff enough for encouraging him to grow. This will only set him in good stead for the next chapter of his life. We can tell he has thoroughly enjoyed himself at Denman, there has never been a day he’s not been keen to attend which can only positively reflect on the setting and environment you provide.”

“We are delighted to see our child so happy at pre-school and engage in all of the amazing activities and opportunities. We are really glad she will be staying on for another year as she has built excellent relationships and loves Pre-school. Thank you for all that you do.”

“ It’s so nice to see how much our child has come on since being at Pre-school and it’s so nice to see him having fun making friends and learning. We look forward to hearing his stories next term telling us all about the fun he has with you all, thank you for taking great care of him.”

“Our child’s time at Denman has been absolutely fun and amazing. She wakes up every day looking forward to going to Pre-school and hardly ever not wants to attend. This simply shows how she loves the setting, the teachers friends and everything else she does. As parents we have been happy to see her thriving as she develops amazing skills especially in communicating sharing and playing well with her friends. It’s wonderful to see her confidence grow since she’s been at Denman the entire team is doing a fantastic job. Keep on doing what you do best in caring and creating a natural environment for the children. Thank you for being such fantastic role models and educators!”

“We are very happy with how our child is getting on. He is always very excited Pre-school and happy to come to Pre-school. He has great relationships with the staff. Thank you for all your guidance for giving him a safe nurturing environment. Where he is free to express himself and to have lots of fun!”

“ We are pleased to hear about our child’s time at pre-school we love that she’s able to express herself and have the opportunity to continue practising her artistic flair. She often speaks about her friends. ☺ She always comes home happy and content from Pre-school.”

“We have noticed a significant positive change in our child since she started at Denman. Her confidence being away from family has grown. She clearly feel secure and that she belongs and she very much looks forward to her sessions. She speaks positively about staff and children and we delighted to see the relationship she’s building. Thank you for creating such a nurturing and engaging environment that has allowed her to thrive.”

These comments show the difference that the charity has made to the lives of the families and children who attended the pre-school. Staff are knowledgeable, experienced and highly trained, and continuity of staff is very appreciated by families.

The hall was also well-used by all of the different user groups and the pre-school had good numbers of both self-funded and council-funded children. Painting the vestibule has made a big difference to the appearance of the hall overall, and the work on the grounds carried out by staff has been very appreciated as this also makes a big difference. The new lighting purchased for the hall is also much better and more energy efficient. The new heaters purchased for some of the smaller rooms in the Centre also made a big difference to comfort levels of the users of those rooms, including the children using the Pre-school.

Thanks to the involvement of many of the parents we have had successful fundraising campaigns for the Halloween disco, Christmas party, Valentine's Day and with a summer 'buy a square' fundraiser. We were also the recipients of the proceeds of a local pub's community fundraising quiz. These funds are put towards new resources and materials for the pre-school, for the benefit of the children.

This year we have fully considered the option of becoming an incorporated charity which would have some benefits for the pre-school, but after speaking with Early Years contacts we have concerns about the re-application process to Care Inspectorate as we feel the building may not meet the current standards for reapplication. The time required for the change and the potential stress would also be a factor for both committee members and staff, alongside losing our current CI ratings. We are therefore awaiting further advice from AVA and Aberdeenshire Council.

For a full breakdown of the income and expenditure for the year, please refer to the approved accounts which are included within this submission. Both income and expenditure have been fully categorised in the accounts so that it is clear where funds are coming from and what they are being spent on.

Policy on Reserves

The pre-school receives funding from Aberdeenshire Council to provide pre-school education for children from the age of 3 until they start school. It also now provides high quality childcare from the age of 2, which is funded directly by the parents of the children attending. Another income stream is the money generated by the users of the hall, who rent the space to run classes which benefit the local community.

A reserve fund account has been designated for the purpose of making staff redundancy payments in the case that the pre-school should have to close.

Details of any deficit

Unfortunately there was a deficit of £3159.00 for this year. This was largely due to the extensive refurbishments carried out since the running of the hall was integrated into the current Pre-school charity.

Donated services and facilities

N/A