

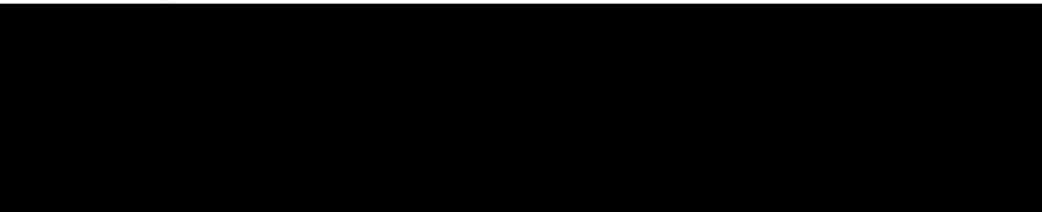
**AUCHTERELLON UNDER 5'S
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MARCH 2023**

SC006946

AUCHTERELLON UNDER 5's

Trustees' annual report and accounts for the year ended 31 March 2023

Scottish charity number: SC006946



Contact address

Brentfield Circle
Ellon
AB41 9DB

Recruitment and appointment of trustees

All of the Association's trustees are appointed or reappointed by the members at our annual general meeting held in November each year.

Governing document

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

Charitable purposes

Our purposes, as recorded in our Constitution, are to advance the education of pre-school children in Ellon; provide a safe and satisfying playgroup in which parents can take part when appropriate; and to encourage other charitable activities through which parents may help the children.

Activities and achievements

In the year, we operated as a 2s group in Ellon.

This year has continued to be challenging as a result of Covid but we have seen growth in the group.

The group has continued to grow after having to start from scratch in May 2021 with the group being approximately 70% full for the majority of the year. We are continuing to advertise availability and have seen an increase in interest lately.

Fundraising during the year has consisted of stalls at various events and an Annie Moon event.

Trustees remuneration and expenses

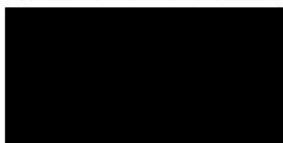
No remuneration has been paid to trustees. Angela Stott, Treasurer has been reimbursed for the cost of the payroll program in the year.

Reserves

Reserves at the year end amounted to £2,860. All amounts are unrestricted.

The Association's policy is to hold sufficient reserves for the day to day operation of the charity.

Approved by the Trustees and signed on their behalf



Date: 23/02/2024

Auchterrellon Under 5s
Year ended 31 March 2023
Receipts and payments account

	2023 £	2022 £
Receipts		
Fees and funding	17,971	9,295
Donations received	703	1,905
Fundraising events	3,240	3,956
Grant income	4,911	2,063
Bank interest and savings	11	1
Total receipts	26,837	17,220
Payments		
<i>Fundraising expenses</i>	919	1,150
<i>Payments for charitable activities:</i>		
Nursery nurse fees	17,133	14,735
Consumables used at playgroups	550	476
Property cost	5,519	4,024
Subscriptions	284	89
Admin costs	592	180
Total payments for charitable activities	24,078	19,504
<i>Governance costs</i>	-	-
Independent examiner	-	-
Total payments	24,997	20,654
Surplus/(deficit) for year	1,840	(3,434)

Auchterrellon Under 5s
Year ended 31 March 2023
Receipts and payments account - Analytical Review

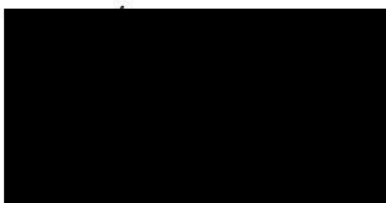
	2023 £	2022 £	Mvmt £
Receipts			
Fees and funding	17,971	9,295	8,676
Donations received	703	1,905	(1,202)
Fundraising events	3,240	3,956	(716)
Sundries	4,911	2,063	2,848
Bank interest and savings	11	1	11
Total receipts	26,837	17,220	9,617
Payments			
<i>Fundraising expenses</i>	919	1,150	(231)
<i>Payments for charitable activities:</i>			
Nursery nurse fees	17,133	14,735	2,398
Consumables used at playgroups	550	476	73
Property cost	5,519	4,024	1,495
Subscriptions	284	89	195
Postage and stationery	592	180	412
Total payments for charitable activities	24,078	19,504	4,574
<i>Governance costs</i>	-	-	-
Independent examiner	-	-	-
Total payments	24,997	20,654	4,343
Surplus/(deficit) for year	1,840	(3,434)	5,274

Auchterellon Under 5s
Year ended 31 March 2023
Statement of balances

	2023	2022
	£	£
<i>Bank and cash in hand</i>		
As at 1 April	1,020	4,454
Surplus/(deficit) for year	1,840	(3,434)
As at 31 March	<u>2,860</u>	<u>1,020</u>
<i>Reserves</i>		
As at 1 April	1,020	4,454
Surplus/(deficit) for year	1,840	(3,434)
As at 31 March	<u>2,860</u>	<u>1,020</u>
<i>Assets</i>		
Equipment and toys	5,000	5,000
Land and portacabin at Brentfield Circle	43,000	43,000

All funds are unrestricted.

Approved by the Trustees and signed on their behalf



Auchterellon Under 5s

Independent examiner's report

Independent examiner's report to the trustees of Auchterellon Under 5s

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 2 and 3.

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 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 view given by 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.

