

Moniaive Playcare

Scotland · Charity number SC008219

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1979-05-04
Register	View on the OSCR register

Contact

Address	Chapel Street Moniaive Thornhill Dumfries and Galloway DG3 4EJ
Website	www.moniaiveplaycare.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of health', 'the advancement of the arts, heritage, culture or science', 'the advancement of public participation in sport'

What the charity does: Provide nursery childcare to 2-5 year olds in our small rural village in line with the governments curriculum for excellence.

Beneficiaries: 'Children or young people'

Objectives: The organisation's purposes are to provide childcare and children's activities for children aged 2-14 years in the community of Glencairn in the village of Moniaive though the provision of: A breakfast club
A pre school nursery, and An after school club

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£58,755	£69,868	-	5
2024-04-30	£78,409	£71,583	-	5
2023-04-30	£153,216	£172,407	-	5
2022-04-30	£57,324	£56,344	-	5
2021-04-30	£203,425	£187,173	-	3
2020-04-30	£59,285	£52,997	-	3

Moniaive Playcare

Scotland - Charity number SC008219

Accounts

MONIAIVE PLAYCARE

Financial Statements and Accounting Information for the period ended

30 April 2025

MONIAIVE PLAYCARE

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 30 APRIL 2025

Charitable Incorporated Organisation (CIO) registered in England
Number: 1144548. Registered office: 100, High Street, London, E15 2JF
Company Number: 1144548

Company Secretary

Chris Williams - Finance Director

Company Director

Chapel Street
Middlesbrough
Cumbria and Westmorland
LA4 4JF

Accountant

Middleton Professional Services Limited
1, Eastwood Street
Leeds LS2 9JG
UK

Company

Children's Off-Peak
Sports Fund
Leeds
West Yorkshire
LS2 9JG

MONIAIVE PLAYCARE

Reference and Administrative Information for the period ended

30 April 2025

Registered Charity No:	SC008219
Trustees:	Karen Neill - resigned 09/09/2024 Erin Welsh - appointed 09/09/24 - resigned 01/09/25 Alexandra Dykes - Chair - appointed 01/09/25 Shona Bailey - resigned 14/09/2024 Gemma Archibald - resigned 09/09/24 Elizabeth Grace Conte - appointed 09/09/2024 Jessica Burns - Treasurer - appointed 01/09/25 Louisa Arbuckle - Vice Treasurer - appointed 09/09/2024 Heather Burgess - Secretary - appointed 09/09/2024 Leanne Wright - appointed 01/09/25
Playcare Manager:	Fiona McMillan - Playcare Manager
Contact Address:	Chapel Street Moniaive Thornhill Dumfries and Galloway DG3 4EJ
Accountants:	Montpelier Professional (Galloway) Limited 1 Dashwood Square Newton Stewart DG8 6EQ
Bankers:	Santander UK Plc Bridle Road Bootle Merseyside L30 4GB

Public Benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees monitor how playcare activities will contribute to the objectives they have set.

MONIAIVE PLAYCARE

Trustees Annual Report for the year ended

30 April 2025

The trustees present their annual report together with the accounts for the year ended 30 April 2025.

Structure, Governance and Management

The charity is an incorporated organisation. It is governed by its constitution which was adopted on 7th November 2011 previously the Club was an unincorporated organisation registered as a charity since 9th May 1979.

Trustees Recruitment & Appointment

The trustees were those appointed to Office Bearer roles at the AGM in 2023. The current Chair stepped up from the role of Secretary at this time. The Treasurer stepped up from previously supporting the Treasurer last year and the Secretary was given the role when joining the Committee. All Office Bearers were new to their office bearer roles. Appointment and removal are in line with the Moniaive Playcare Constitution which requires that appointment is approved by majority agreement of existing trustees..

Objectives and Activities

Moniaive Playcare provides nursery provision to children from age 2 years up to their enrolment at Primary school, usually aged 4 or 5 years. The service meets the requirements of the Early Years Curriculum. It is a not-for-profit charity meeting the local needs for childcare. The service aims to cover its costs and maintain a high quality service. In the past Moniaive Playcare has also provided after school care to Primary aged children (4-12 years of age). This service however has not been able to resume since it was closed during the pandemic, due to lack of interest for the job position of Lead Role Practitioner after school service has not been able to start again..

Summary of the main activities in relation to these objectives

- Setting up premises so it is now safe and suitable to take in younger children at 2 years old.
- Continue to develop new premises for the children.
- Staff retention and training.
- Continued community engagement and involvement.

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

MONIAIVE PLAYCARE

Trustees Annual Report for the year ended

30 April 2025 (Cont)

Achievements and Performance

Attendance

At present we start the academic year with 11 children registered to attend 9 of which receive council funding.

Staffing:

We started the 24/25 academic year with five members of staff working in Nursery, Fiona, Cheryl, Poppy, Jade and Katie. We were sad to see Jade leave in April but wish her all the best for the future. We advertised our post and were delighted to welcome Sian to the team.

Early Learning and Childcare

This has been a year of consolidation at Nursery. We have welcomed two year olds and their families and we've adapted routines and settled into new ways of working in the new premises. The focus for this year's improvement plan is health and fitness and we look forward to using the institute once again for games and dancing. We will also be concentrating on supporting Katie to complete her HNC in childcare and completing essential training for all other staff. As manager I have continued to delegate tasks and going forward I will be working part time hours.

Finally I would like to thank our Committee for all their continued help and I look forward to working with our new volunteers over the next year.

- Developing a fresh school
- Increasing our income stream and maintaining our staff
- Focus on advertising and social media to increase awareness of the quality
- Build a website in effort to increase attendance and awareness
- Commitment to staff training, hiring of a business administrator

The trustees declare that they have approved this annual report

Signed on behalf of the charity's trustees

14/04/25

[Signature] Deputy & Accounts Officer (Chair)

[Signature] Heather Prigod (Secretary)

MONIAIVE PLAYCARE

Trustees Annual Report for the year ended

30 April 2025 (Cont)

Financial Review

During the year the charity made a deficit of £11,113 (2024: £6,826 surplus) of which £5,013 was unrestricted. At the year end the charity had an unrestricted cash reserve of £10,137.

Reserves Policy

Moniaive Playcare's Reserves Policy is to hold a minimum of 6 months operating costs. This is inclusive of redundancy packages. This Policy ensures that in the event of sudden closure or a significant drop in funding or unexpected costs (for example a new roof) the service can continue to operate. As such the minimum reserves we aim to maintain is £25,000. This policy is reviewed on an annual basis.

The charity had free reserves of £10,137 at the year end. The Trustees recognise that the charity ran at a deficit, however we believe that the 2026 year will be in surplus, and our 2027 budget also indicates a surplus due to an increase in the number of children attending and successful grant funding applications. We are also hopeful to receive regular funding from Moniaive Community Council. The Trustees therefore believe that the charity is a Going Concern.

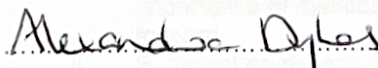
Future Plans

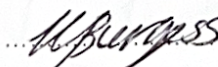
- Developing top part of garden for natural kindergarten
- Developing a forest school
- Increasing our income stream and replenishing reserves
- Focus on advertising and social media to increase awareness of the service
- Build a website in effort to increase attendance and awareness
- Commitment to staff training, hiring of a business administrator

The trustees declare that they have approved the above report.

Signed on behalf of the charity's trustees

16/3/26

 Alexandra Dykes (Chair)

 Heather Burgess (Secretary)

MONIAIVE PLAYCARE

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 30 April 2025, which are set out on pages 5 to 8.

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 the 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 accounts.

Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than disclosed below:

1. which gives me reasonable cause to believe that in any material respect, the requirement
 - to keep accounting records in accordance with Section 41(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation 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.

The matters that have come to my attention are

- i. That in the course of my examination of the accounting records it was noted that the expenditure out of restricted funds has not been fully separately identifiable for a number of years. I was therefore unable to confirm the balances of some of the restricted funds at the year end. The charity trustees are aware of the importance of maintaining full accurate records of such transactions going forward.
- ii. Sufficient books and records were not maintained by the charity during the year.



John Simpson FCA
Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

19/3/26

MONIAIVE PLAYCARE

Receipts and Payments account for the year ended 30th April 2025

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2025</u>	<u>2024</u>
Receipts					
Donations		-	590	590	80
Grants	2	2,000	17,000	19,000	8,972
Charitable activities:					
Unfunded fees		-	6,160	6,160	1,680
Funded fees		-	31,394	31,394	63,186
Interest received		-	24	24	15
Loan received		-	-	-	-
Fundraising		-	1,587	1,587	4,476
Total receipts		<u>2,000</u>	<u>56,755</u>	<u>58,755</u>	<u>78,409</u>
Payments					
Charitable activities	3	7,013	62,423	69,436	69,135
Governance costs	4	-	432	432	2,448
Total payments		<u>7,013</u>	<u>62,855</u>	<u>69,868</u>	<u>71,583</u>
Transfers		-	-	-	-
Excess/(deficit) of receipts over payments		<u>£ - 5,013</u>	<u>£ - 6,100</u>	<u>£ - 11,113</u>	<u>£ 6,826</u>

The accounts were approved by the trustees on 16/3/25

For and on behalf of the trustees

Moniaive Dykes

Moniaive Dykes (Chair)

Moniaive Dykes

Moniaive Dykes (Secretary)

MONIAIVE PLAYCARE

Statement of Balances

as at 30th April 2025

	<u>2025</u>	<u>2024</u>
Bank balance		
Opening balance - Current account	23,250	15,190
- CAF	-	1,234
- Movement in year	- 11,113	6,826
	<u>12,137</u>	<u>23,250</u>
Closing balance - Santander	10	-
- CAF	12,127	23,250
	<u>12,137</u>	<u>23,250</u>
Fixed Assets - Corrie Doon	244,126	244,936
Accruals	(2,070)	(1,020)
Total funds	<u>254,193</u>	<u>267,166</u>

The accounts were approved by the trustees on 16/3/26.....

For and on behalf of the trustees

Alexandra Dykes.....

Alexandra Dykes (Chair)

H. Burges.....

Heather Burges (Secretary)

No remuneration or other benefits were paid to any charity trustee or to a person connected with them.
The charity insurance includes officer liability insurance.

Key Management Personnel

The charity considers its key management personnel comprise of the Manager and Trustees. The total emoluments/benefits including employees national insurance and employers pension contributions amount to £27,521 (2024: £24,414).

MONIAIVE PLAYCARE

Notes to the Accounts for the year 30th April 2025

1 Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the charity during the financial period, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the period end.

2 Grants Received

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2025</u>	<u>2024</u>
Glencairn Community Council Windfarm Fund	-	17,000	17,000	472
CLLD	-	-	-	3,000
Foundation Scotland	2,000	-	2,000	5,500
	<u>2,000</u>	<u>17,000</u>	<u>19,000</u>	<u>8,972</u>

3 Charitable Activities

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2024</u>	<u>2024</u>
Wages & salaries	863	49,092	49,955	49,442
Tax/NI	-	3,164	3,164	3,055
Pension	-	1,675	1,675	1,628
Electricity & telephone	-	3,344	3,344	3,768
Water	-	29	29	284
Snacks	-	719	719	815
SPPA/insurance	-	2,116	2,116	2,194
Equipment & resources	650	625	1,275	3,416
Maintenance costs	5,500	541	6,041	2,094
Professional fees	-	-	-	496
Staff training	-	615	615	100
Miscellaneous	-	143	143	1,066
Bank charges	-	60	60	79
Hall hire	-	-	-	55
Fundraising costs	-	300	300	77
Capital expenditure	-	-	-	566
	<u>7,013</u>	<u>62,423</u>	<u>69,436</u>	<u>69,135</u>

4 Governance Costs

Accountancy & bookkeeping fees	-	432	432	2,448
	<u>-</u>	<u>432</u>	<u>432</u>	<u>2,448</u>

5 Trustees

No remuneration or other benefits were paid to any charity trustee or to a person connected with them. The charity insurance includes officer liability insurance.

6 Key Management Personnel

The charity considers its key management personnel comprise of the Manager and Trustees. The total employment benefits including employers national insurance and employers pension contributions amount to £22,621 (2024: £24,484).

MONIAIVE PLAYCARE

Notes to the Accounts for the year 30th April 2025

7 Movement - Bank Funds

	<u>Opening Balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance</u>
Unrestricted general fund	16,237	56,755	(62,855)	-	10,137
Windfarm Fund - Business Manager	863	-	(863)	-	0
D&G Council Community Led Development Fund	650	-	(650)	-	0
Foundation Scotland - re repairs	5,500	-	(5,500)	-	0
Foundation Scotland - re daytrips etc	-	2,000	-	-	2,000
	<u>23,250</u>	<u>58,755</u>	<u>(69,868)</u>	<u>-</u>	<u>12,137</u>

Unrestricted funds are available to use at the trustees discretion.

Windfarm Fund - Business Manager - funds to be used towards the employment of a business manager.

D&G Council Community Led Development Fund - funds to be used towards 2-year old nursery provision.

Foundation Scotland repairs - funds to be used towards Coorie Doon repairs, staff and running costs of an after school service, and support activities/resources for early learning.

Foundation Scotland daytrips etc - funds to be used towards day trips and excursions designed to enhance the nursery experience.

8 **Related Party Transactions**

There were no related party transactions in the year.

9 **Going Concern**

The trustees have prepared a budget, which indicates that the charity is currently running at a surplus. The trustees are therefore confident that the charity can be considered a Going Concern.

Moniaive Playcare

Scotland - Charity number SC008219

Accounts

MONIAIVE PLAYCARE

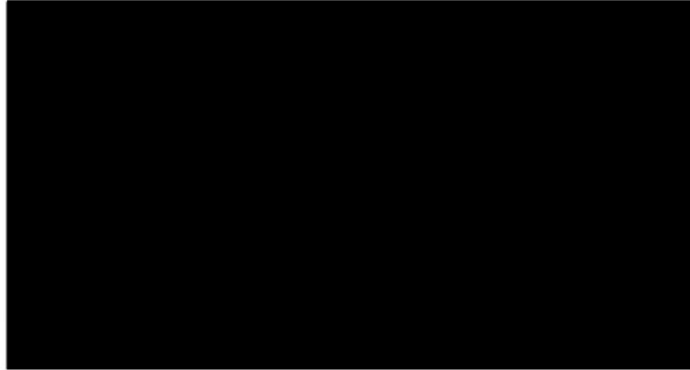
Reference and Administrative Information for the period ended

30 April 2024

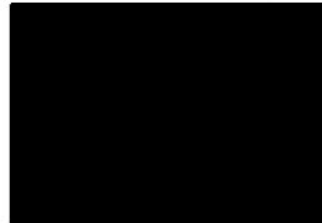
Registered Charity No:

SC008219

Trustees:



Contact Address:



Accountants:

Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

Bankers:

Santander UK Plc
Bridle Road
Bootle
Merseyside
L30 4GB

MONIAIVE PLAYCARE

Trustees Annual Report for the year ended

30 April 2024 (Cont)

Achievements and Performance

The achievements over the past year have been plentiful, the new space has exceeded our expectations and has opened numerous opportunities for play. Amongst other things the following objectives set out in last years improvement plan have been achieved. A caring and nurturing setting that increases wellbeing, communication, curiosity, inquiry and creativity has been created. This new exciting environment has given the children more space to choose where, who, what and when to play. On the other hand it has also created areas for relaxation. With the new building the children have had increased access to green space which has encouraged Nature Play that has promoted curiosity about their environment and has allowed prolonged engaged outdoor play.

One of the big achievements of the year was lowering the age of what the children were now able to attend, this now allowing 2 year olds to attend the sessions. The staff have worked really hard to get the premises ready for the younger children, sourcing the appropriate resources and setting up the rooms accordingly.

The service had new office bearers finding their feet and working to understand the roles and needs of the service. The trustees have had to deal with the normal tasks of supporting the day to day running of Playcare and fundraising for running costs. The committee have also worked incredibly hard this year to organise fundraisers. They have put on a variety of events to try to cater to all members of the community: Prosecco afternoon tea, clothes swap and selling squares to raise funds. These have all been popular fundraisers raising a substantial amount of funds for playcare.

Playcare is at the heart of our community. It doesn't just provide childcare it also nurtures our children's development and is an environment within which they thrive. For this the Chair would like to thank the staff who have continued to create a fun, safe and nurturing environment for our children. Furthermore, Playcare attracts young families to the community, it provides jobs and helps, directly and indirectly, to sustain our school and local businesses, it is an integral part of our community. Finally, the Chair would like to thank members of the community who continue to support Playcare, by attending and helping at our fundraising and donating money and raffle prizes.

With the completion of Coorie Doon and the additional space it provides it is an exciting time of opportunity for Playcare. The outdoor space and training completed by Fiona also offers a great opportunity to develop a forest school, which we hope will attract families from further afield.

The committee have shown great commitment, hard work and determination over the last year. It has been very challenging to ensure there has been enough money to cover the running costs of Playcare but the committee have pulled together to carry out very successful fundraising events, for this the Chair would like to thank everyone for all their effort and time given to events.

The Chair would once again like to thank everyone who has supported and contributed to Playcare over the last year.

MONIAIVE PLAYCARE
Trustees Annual Report for the year ended
30 April 2024 (Cont)

Financial Review

During the year the charity made a surplus of £6,826, of which £1,605 was unrestricted (before transfers). At the year end the charity had an unrestricted cash reserve of £16,237.

Reserves Policy

Moniaive Playcare has a reserves policy which outlines that a minimum of 6 months running costs inclusive of appropriate notice period salaries and redundancy costs are in place. As such the minimum reserves we aim to maintain are £25,000. Following the closure of the service during the pandemic and the loss of our out of school service our income has been significantly reduced. We have also had to rely on our reserves to complete the expansion of our service and the development of our new premises. A priority for the coming year therefore will be to recoup our reserves.

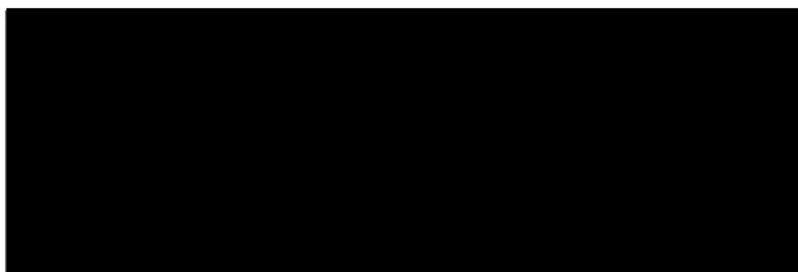
The Trustees believe that the charity is currently running at a deficit, but are hopeful of receiving funding from the Community Council. The Trustees therefore believe that the charity is a Going Concern

Future Plans

- Developing top part of garden for natural kindergarten
- Developing a forest school
- Increasing our income stream and replenishing reserves.
- Commitment to staff training.

The trustees declare that they have approved the above report.

Signed on behalf of the charity's trustees



2/3/25

MONIAIVE PLAYCARE

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the period ended 30 April 2024, which are set out on pages 5 to 8.

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 the 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below:

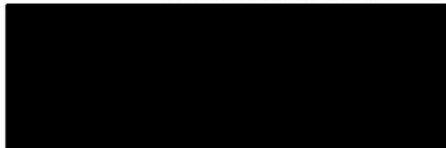
1. which gives me reasonable cause to believe that in any material respect, the requirement
 - to keep accounting records in accordance with Section 41(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulation and,
 - to prepare accounts which accord with the accounting records and comply 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.

The matters that have come to my attention are

- i. That in the course of my examination of the accounting records it was noted that the expenditure out of restricted funds has not been fully separately identifiable for a number of years. This has led to the restricted fund balances being overstated in previous years. The charity trustees are aware of the importance of maintaining full accurate records of such transactions going forward.
- ii. The accounts have been prepared on the Going Concern basis, which appears to be reliant on receiving grant funding from the Community Council. This funding will not be confirmed until after the accounts have been signed.


Chartered Accountants Ireland
Montpelier Professional (Galloway) Limited
1 Dashwood Square
Newton Stewart
DG8 6EQ

MONIAIVE PLAYCARE

Receipts and Payments account for the year ended 30th April 2024

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2024</u>	<u>2023</u>
<u>Receipts</u>					
Donations		-	80	80	317
Grants	2	8,972	-	8,972	88,629
Charitable activities:					
Unfunded fees		-	1,680	1,680	1,826
Funded fees		-	63,186	63,186	47,339
Interest received		-	15	15	4
Loan received		-	-	-	9,686
Fundraising		-	4,476	4,476	5,415
Total receipts		<u>8,972</u>	<u>69,437</u>	<u>78,409</u>	<u>153,216</u>
<u>Payments</u>					
Charitable activities	3	3,751	65,384	69,135	171,411
Governance costs	4	-	2,448	2,448	996
Total payments		<u>3,751</u>	<u>67,832</u>	<u>71,583</u>	<u>172,407</u>
Transfers		(12,664)	12,664	-	-
Excess/(deficit) of receipts over payments		£ - 7,443	£ 14,269	£ 6,826	£ (19,191)

MONIAIVE PLAYCARE

Statement of Balances

as at 30th April 2024

	<u>2024</u>	<u>2023</u>
Bank balance		
Opening balance - Current account	15,190	33,600
- CAF	1,234	2,016
- Movement in year	6,826	(19,192)
	<u>23,250</u>	<u>16,424</u>
Closing balance - Santander	-	15,190
- CAF	23,250	1,234
	<u>23,250</u>	<u>16,424</u>
Fixed Assets - Corrie Doon	244,936	244,370
Accruals	(1,020)	(650)
Total funds	<u>267,166</u>	<u>260,144</u>

The accounts were approved by the trustees on 7/3/25

For and on behalf of the trustees



MONIAIVE PLAYCARE

Notes to the Accounts for the year 30th April 2024

1 Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the charity during the financial period, along with a statement of balances. No adjustments have been made for any income due but not received, or any expenses incurred but not yet paid at the period end.

2 Grants Received

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2024</u>	<u>2023</u>
Glencairn Community Council	472	-	472	5,028
CLLD	3,000	-	3,000	
Foundation Scotland	5,500	-	5,500	
D&G Council	-	-	-	27,584
ANBC	-	-	-	20,000
Blackcraig	-	-	-	31,517
Stafford Trust	-	-	-	4,500
	<u>8,972</u>	<u>-</u>	<u>8,972</u>	<u>88,629</u>

3 Charitable Activities

	<u>Restricted</u>	<u>Unrestricted</u>	<u>2024</u>	<u>2023</u>
Wages & salaries	667	48,775	49,442	45,660
Tax/NI	167	2,888	3,055	3,221
Pension	-	1,628	1,628	609
Electricity & telephone	-	3,768	3,768	2,725
Water	-	284	284	458
Snacks	-	815	815	1,155
SPPA/insurance	-	2,194	2,194	1,288
Equipment & resources	1,985	1,431	3,416	1,099
Maintenance costs	-	2,094	2,094	1,405
Professional fees	-	496	496	497
Staff training	-	100	100	260
Miscellaneous	366	700	1,066	346
Bank charges	-	79	79	69
Hall hire	-	55	55	68
Raffle tickets	-	-	-	33
Soft play hire	-	-	-	32
Solicitor/ architect fees	-	-	-	-
Fundraising costs	-	77	77	184
Loan repaid in year	-	-	-	9,686
Depreciation	-	-	-	248
Capital expenditure	566	-	566	102,368
	<u>3,751</u>	<u>65,384</u>	<u>69,135</u>	<u>171,411</u>

4 Governance Costs

Accountancy & bookkeeping fees	-	2,448	2,448	996
	<u>-</u>	<u>2,448</u>	<u>2,448</u>	<u>996</u>

5 Trustees

No remuneration or other benefits were paid to any charity trustee or to a person connected with them. The charity insurance includes officer liability insurance.

Key Management Personnel

The charity considers its key management personnel comprise of the Manager and Trustees. The total employment benefits including employers national insurance and employers pension contributions amount to £24,484.

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Notes to the Accounts for the year 30th April 2024

7 Movement - Bank Funds

	<u>Opening Balance</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Closing Balance</u>
Unrestricted general fund	1,968	69,437	(67,832)	12,664	16,237
D&G Council - Coorie Doon	8,230	-	(94)	(8,136)	0
Windfarm Fund - Business Manager	1,780	-	(835)	(82)	863
Stafford Trust	4,446	-	-	(4,446)	0
Glencairn Community Council	-	472	(472)	-	0
D&G Council Community Led Development Fund	-	3,000	(2,350)	-	650
Foundation Scotland	-	5,500	-	-	5,500
	<u>16,424</u>	<u>78,409</u>	<u>(71,583)</u>	<u>-</u>	<u>23,250</u>

Unrestricted funds are available to use at the trustees discretion.

D&G Council - Coorie Doon - funds to be used towards the extension on the premises. The transfer represents funds that the trustees believe were spent in previous financial years.

Windfarm Fund - Business Manager - funds to be used towards the employment of a business manager. The transfer represents some funds that were spent in an earlier financial year.

Stafford Trust - for stage 3 completion of Coorie Doon, including finishing kitchen and items required for the building to open. The transfer represents funds that the trustees believe were spent in previous financial years.

Glencairn Community Council - funding for a toddler changing unit.

D&G Council Community Led Development Fund - funds to be used towards 2-year old nursery provision.

Foundation Scotland - funds to be used towards Coorie Doon repairs, staff and running costs of an after school service, and support activities/resources for early learning.

Related Party Transactions

There were no related party transactions in the year.

Going Concern

The trustees have prepared a budget, which indicates that the charity is currently running at a deficit. The charity has applied to the Community Council to cover the shortfall and is currently awaiting the outcome. The trustees are confident that the funding will be received and that the charity can therefore be considered a Going Concern.