

Charity Reference SC010077

**Croileagan Inbhir Pheofharain
Dingwall Gaelic Playgroup - Croileagan
Receipts & Payments Account
For the year to 30th June 2023**

Croileagan Inbhir Pheofharain - Dingwall Gaelic Playgroup - Croileagan

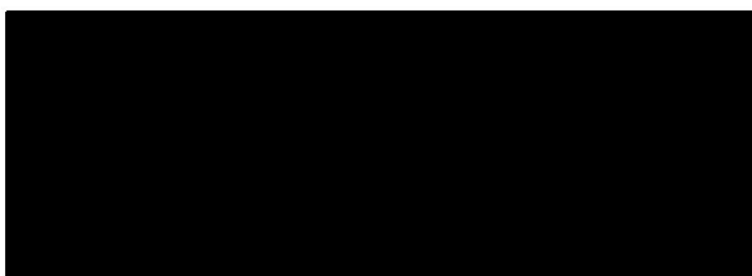
Trustee's Annual Report for the year ended 30th June 2023

Charity name: Croileagan Inbhir Pheofharain
Dingwall Gaelic Playgroup - Croileagan

Charity number: SC010077


Registered Address: An Taigh Gaidhlig
Old Academy Square
Tulloch Street
Dingwall
Ross-Shire
IV15 9JZ

Trustees:



Bankers: Bank of Scotland - Dingwall Branch
P.O. Box 1000
BX2 1LB

Independent Examiner:


Mackay and Co
3 Fodderty Way
Dingwall
IV15 9XB

Trustee's Annual Report for the year ended 30th June 2023

Structure, governance and management

The group is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution. All of the group's trustees are appointed or reappointed at our annual general meeting, which is held in September of each year.

Objectives and activities

Our purposes, as recorded in our constitution, are to advance the education of pre-school children, so that they may take a constructive place in the community, and in the furtherance of this aim to provide safe and satisfying group play through the medium of the Gaelic language.

Recruitment of Trustees

The board members are generally drawn from parents of children attending the playgroup. New board members are appointed by the existing board members after discussions at meetings.

Achievements and performance

The charity is run by volunteer parents. Any fundraising is split between Croileagan and the charity Mathan Beag (SC033953). The reason for having separate charities for Croileagan and Mathan Beag, is so that we can access different grants for both groups. Funding is received for up to 30 hours per week from the Highland Council. Children who attend Croileagan can attend additional afternoon sessions and any excess hours (over 30) are paid for by the parents, and banked to the Wrap account. Mathan Beag is a playgroup for 2 year olds and parents pay fees for each day the child attends.

Activities in Year:

1. The children enjoyed lots of outdoor play and activities.
2. There have been weekly music sessions with the children.
3. Annual Sports day
4. Trip to Dalmore Farm
5. Christmas crafts and party.
6. Easter egg hunt

Future:

Due to the loss of both our manager and early years practitioner to other employment, we were left without a registered office. Despite extensive efforts to recruit a new manager, the Care Commission were notified of our position in early 2023. After a lengthy process, the Highland Council have agreed to take over the management of the nursery from August 2023.

Financial review

The trustees did not receive any remuneration or expenses during the year. There was a deficit of £12,529 (surplus of £27,427 in prior year) for the year. There were unrestricted funds of £107,923 at the year end (£120,452 in prior year). The funds held at the end of this financial year will be transferred to Mathan Beag to enable this group to continue to operate.



Independent Examiner's Report for the year ended 30th June 2023

I report on the accounts of the charity for the year ended 30th June 2023 which are set out on pages 2 to 7.

Respective responsibilities of Trustees and examiner

The 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 (as amended). The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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.

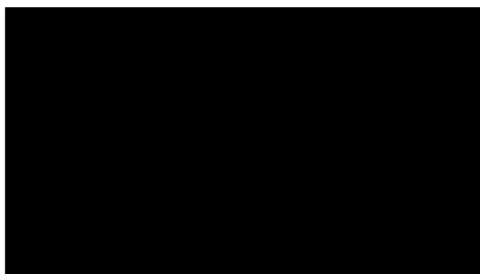
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 accounting records and to comply with Regulation 8 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.



Croileagan Inbhir Pheofharain - Dingwall Gaelic Playgroup - Croileagan

Statement of Receipts and Payments for the year to 30 June 2023

		Unrestricted Funds 2023 £	Total 2023 £	Total 2022 £
Receipts				
Fundraising	<i>Note 1</i>	1,049	1,049	907
Grants	<i>Note 3</i>	117,569	117,569	134,050
Receipts from charitable activities	<i>Note 2</i>	806	806	1,310
Transfer from Mathan Beag		0	0	0
Total receipts		<u>119,423</u>	<u>119,423</u>	<u>136,267</u>
Payments				
Payments for charitable activities	<i>Note 4</i>	131,952	131,952	108,841
Purchases of fixed assets	<i>Note 5</i>	0	0	0
Total payments		<u>131,952</u>	<u>131,952</u>	<u>108,841</u>
Surplus/(Deficit) for the year		<u>-12,529</u>	<u>-12,529</u>	<u>27,427</u>

Croileagan Inbhir Pheofharain - Dingwall Gaelic Playgroup - Croileagan

Statement of Balances as at 30th June 2023

	Unrestricted Funds 2023 £	Total 2023 £	Total 2022 £
Opening cash at bank and in hand	120,452	93,025	93,025
Surplus/(Deficit) for the year	- 12,529	- 12,529	27,427
Closing cash at bank and in hand	<u>107,923</u>	<u>80,496</u>	<u>120,452</u>
Bank and Cash Balances			
Croileagan bank account	77,468	77,468	90,415
Wraparound bank account	30,000	30,000	30,000
Petty cash account	455	455	37
	<u>107,923</u>	<u>107,923</u>	<u>120,452</u>

Date: 18/12/24

Croileagan Inbhir Pheofharain - Dingwall Gaelic Playgroup - Croileagan

Notes to the Accounts

	Total 2023 £	Total 2022 £
1. Receipts from fundraising activities		
Fundraising and donations	797	582
CD's and inserts	252	43
Other	-	282
	<u>1,049</u>	<u>907</u>
 Croileagan	 <u>1,049</u>	 <u>907</u>
	<u>1,049</u>	<u>907</u>
2. Receipts from charitable activities		
Fees and snack income	806	1,310
Trips/parties	-	-
Total receipts	<u>806</u>	<u>1,310</u>
 Croileagan	 <u>806</u>	 <u>1,310</u>
	<u>806</u>	<u>1,310</u>
3. Grants		
Highland Council	117,569	127,050
Fruit	-	-
Bord Na Gaidhlig	-	7,000
	<u>117,569</u>	<u>134,050</u>
4. Payments for charitable activities		
Snack	3,322	3,405
Wages	80,419	60,635
Equipment	4,815	-
Repairs & renewals	12,423	1,421
Uniforms	760	2,316
Stationery and craft	2,570	2,287
Cleaning materials	2,186	955
Heat, light and phone	8,740	428
Parties and gifts	7,122	3,744
Care commission	308	17
Accountancy costs	1,920	1,386
Pension costs	3,072	2,530
Other expenses	1,586	2,216
Transfer to Mathan Beag	2,708	27,500
	<u>131,952</u>	<u>108,841</u>
 Croileagan	 <u>131,952</u>	 <u>108,841</u>
	<u>131,952</u>	<u>108,841</u>
5 Purchase of fixed assets		
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>