

St Kane's Early Learning and Childcare Centre

Scotland · Charity number SC013759

Details

Known as St Kane's ELCC

Status Not Submitted

Legal form Unincorporated association

Registered 1971-04-16

Register [View on the OSCR register](#)

Contact

Address Astro Turf Facility
Fordyce Road
New Deer
Turrieff
Aberdeenshire
AB53 6SB

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education'

What the charity does: The aim of the group is to advance the education and social development of pre-school children with the emphasis on play experience, so they may take a constructive place in the community and also to advance the education of their parents and other appropriate persons. in the furtherance of the above aims the group shall see: (a) to provide a safe and satisfying group play and learning (b) to encourage other charitable activities through which parents may support the development of children.

Beneficiaries: 'Children or young people'

Objectives: The aim of the group is to advance the education and social development of pre-school children with the emphasis on play experience, so that they may take a constructive place in the community and also to advance the education of their parents and other appropriate persons. In the furtherance of the above aims the group shall seek: (a) to provide safe and satisfying group play and learning (b) to encourage other charitable activities through which the parents may support the development of children.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£170,677	£171,262	-	5
2024-05-31	£150,020	£174,101	-	8
2023-05-31	£149,140	£146,017	-	8
2022-05-31	£102,133	£122,896	-	7
2021-05-31	£129,671	£58,390	-	6

Accounts

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	St Kane's Early Learning Childcare Centre						
	Registered charity number	SC013759						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	06	2024	to	31	05	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	In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
	Signed:	[Redacted Signature]			Date:	17/02/2026		
Name:	[Redacted Name]							
Relevant professional qualification(s) or body (if any):	Fellow of the Association of Chartered Certified Accountants							
Address:	[Redacted Address Line 1]							
	[Redacted Address Line 2]							
	[Redacted Address Line 3]							
	[Redacted Address Line 4]							

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**

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 2 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Contingency fund					
Receipts						
Donations					-	
Legacies					-	
Grants	-				-	750
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	750
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	750
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	46				46	704
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	46	-	-	-	46	704
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	46	-	-	-	46	704
Net receipts / (payments)	(46)	-	-	-	(46)	46
Transfers to / (from) funds	29,341				29,341	
Surplus / (deficit) for year	29,295	-	-	-	29,295	46

Nature and purpose of funds

Contingency - provision for staff redundancy pay and closure costs in the event the setting has to stop operating.

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	48,886	48			48,932	78,359
	Surplus / (deficit) shown on receipts and payments account	(29,928)	28,295			(631)	(24,861)
						-	
						-	
	Cash and bank balances at end of year	18,958	28,341	-	-	48,301	52,278
	(Agree balances with receipts and payments accounts)						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Accounts receivable balance	Unrestricted fund		896	
		Total	-	896	

Details		Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	PAYE liability	Unrestricted fund	11	
		Total	11	

	Details	Fund to which liability relates.	Amount due (estimate) is nearest £	Last year to nearest P
B5 Contingent liabilities				
		Total		

Signed by one or two trustees on behalf of all the trustees _____

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Accounts

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	06	2023		31	05	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	301				301	5,373
Legacies					-	
Grants	1,000	750			1,750	35
Receipts from fundraising activities	3,978				3,978	4,003
Gross trading receipts					-	
Income from investments other than land and buildings	714				714	220
Rents from land & buildings					-	
Gross receipts from other charitable activities	143,277				143,277	139,764
					-	
A1 Sub total	149,270	750	-	-	150,020	149,395
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	149,270	750	-	-	150,020	149,395
A3 Payments						
Expenses for fundraising activities	1,118				1,118	1,907
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	172,079				172,079	143,610
Grants and donations		704			704	
Governance costs:					-	
Audit / independent examination	200				200	200
Preparation of annual accounts					-	300
Legal costs					-	
Other					-	
					-	
A3 Sub total	173,397	704	-	-	174,101	146,017
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	173,397	704	-	-	174,101	146,017
Net receipts / (payments)	(24,127)	46	-	-	(24,081)	3,378
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(24,127)	46	-	-	(24,081)	3,378

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	48,732				48,732	72,981
	Surplus / (deficit) shown on receipts and payments account	(24,127)	46			(24,081)	3,378
						-	
						-	
	Cash and bank balances at end of year	24,605	46	-	-	24,651	76,359
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Mud Kitchen		1	750
Total			750

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Various donations	301				301	
					-	
					-	
					-	
Total	301	-	-	-	301	-
	-	-	-	-	-	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Clofrickford fund	1,000				1,000	
Mud Kitchen		750			750	
					-	35
					-	
Total	1,000	750			1,750	35
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Aberdeenshire council funding	132,756				132,756	136,634
Uniforms	511				511	378
Income from service users	10,010				10,010	2,752
					-	
					-	
					-	
					-	
Total	143,277	-	-	-	143,277	139,764
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Staff costs	128,706				128,706	106,143
Teaching resources	3,871				3,871	4,340
Materials	4,851				4,851	3,715
Health & wellbeing	1,953				1,953	2,017
Printing costs	1,230				1,230	42
Facility costs	3,986				3,986	11,298
Insurance	760				760	768
Rent	9,060				9,060	6,557
Outdoor learning	11,087				11,087	3,157
Other costs	5,672				5,672	4,730
Trips	903				903	843
Total	172,079	-	-	-	172,079	143,610
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	301				301	5,373
Legacies					-	
Grants	1,000				1,000	35
Receipts from fundraising activities	3,978				3,978	4,003
Gross trading receipts					-	
Income from investments other than land and buildings	714				714	220
Rents from land & buildings					-	
Gross receipts from other charitable activities	143,277				143,277	139,764
Sub total	149,270	-	-	-	149,270	149,395
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	149,270	-	-	-	149,270	149,395
Payments						
Expenses for fundraising activities	1,118				1,118	1,907
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	172,079				172,079	143,610
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	200				200	200
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	173,397	-	-	-	173,397	145,717
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	173,397	-	-	-	173,397	145,717
Net receipts / (payments)	(24,127)	-	-	-	(24,127)	3,678
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(24,127)	-	-	-	(24,127)	3,678
Nature and purpose of funds						
General fund for the day-to-day running of the facility						

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	750				750	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	750	-	-	-	750	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	750	-	-	-	750	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	704				704	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	704	-	-	-	704	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	704	-	-	-	704	-
Net receipts / (payments)	46	-	-	-	46	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	46	-	-	-	46	-

Nature and purpose of funds

Purchase of a mud kitchen for the outdoor area

Section B Statement of balances

October 2007