



Bourtree Preschool Group  
Bourtree Hall  
Berrymuir Road  
Portlethen  
Aberdeenshire  
AB12 4UF  
Charity Number: SC014850

### Bourtree Pre-School Group in Portlethen

has been in the local community for over 30 years! **What do we do?** ♦ We have a 2's group that runs Mon-Fri mornings, 9.15am -11.45am ♦ We provide pre-school education to our 3-5 year olds in our Nursery pre-school group 5 days a week, 9.00am - 3.00pm

Non funded children can attend if spaces available during session times @ £6.00 per hour.

- ♦ All children are provided with a healthy snack and we are part of Child smile
- ♦ We follow the same Curriculum for Excellence as all local primary schools
- ♦ We are inspected by the Care Inspectorate and Education Scotland as are all local primary schools
- ♦ We have dedicated staff members, some of which have been there for over 20 years!
- ♦ We are very proud of our outdoor facilities that both our 2's classes and Pre-school groups have access to throughout the sessions
- ♦ We are a Parent led committee who meet regularly each month to discuss the running of the group and we rely on fundraising to maintain the group
- ♦ Being a parent led group gives you the choice and input into what fundraising is used for during your child's stay
- ♦ But most of all we offer a nurturing experience for your child that encourages and promotes imaginative and exploratory play whilst learning

We look forward to welcoming you and your child to Bourtree Pre-school Group!

Please contact our Manager [REDACTED] on -



01224 782472 or



Email - [bourtreespreschool@gmail.com](mailto:bourtreespreschool@gmail.com)



Bourtree Pre-School Group

SC014850

## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	10,000				10,000	
Legacies					-	
Grants	117,093				117,093	145,458
Receipts from fundraising activities	2,410				2,410	1,363
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	24,469				24,469	15,523
					-	
<b>A1 Sub total</b>	<b>153,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,972</b>	<b>162,344</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>153,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,972</b>	<b>162,344</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	159,759				159,759	174,190
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	300				300	600
Preparation of annual accounts					-	
Legal costs	2,470				2,470	
Other					-	
					-	
<b>A3 Sub total</b>	<b>162,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,529</b>	<b>174,790</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>162,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,529</b>	<b>174,790</b>
<b>Net receipts / (payments)</b>	<b>(8,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,557)</b>	<b>(12,445)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(8,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,557)</b>	<b>(12,445)</b>

## 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	93,771				93,771	106,217
	Surplus / (deficit) shown on receipts and payments account	(8,557)				(8,557)	(12,445)
						-	
						-	
	Cash and bank balances at end of year	85,214	-	-	-	85,214	93,771
	(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


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

[illegible]

Type of activity or project supported	Individual / institution	Number of grants made	£
Fees	ACC	1	117,093
		Total	117,093

<p>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)</p>	
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Authority under which paid	£

<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>	
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	Number of trustees	£

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

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## Bourtree Pre-School Group

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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 £
	10,000				10,000	
					-	
					-	
					-	
<b>Total</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
ACC	117,093		117,093	145,458
Covid retention scheme			-	
			-	
			-	
<b>Total</b>	<b>117,093</b>	<b>-</b>	<b>117,093</b>	<b>145,458</b>
	-	-	-	-

## 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 £
2s Fees	24,443				24,443	15,507
Snack	25				25	16
PG					-	
Other					-	
					-	
					-	
					-	
<b>Total</b>	<b>24,469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,469</b>	<b>15,523</b>
	-	-	-	-	-	-

## 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 £
Redundancy Costs	- 6,771				- 6,771	6,771
Wages	144,761				144,761	144,094
Phone	362				362	365
Postage and Stationery	201				201	1,559
Rent	9,809				9,809	3,488
Equipment	2,223				2,223	3,347
Snacks	1,517				1,517	1,913
Insurance	443				443	428
Sundry	257				257	19
Expenses	2,509				2,509	
Travel					-	
Fees					-	7,845
Pension	3,528				3,528	3,465
Bank charges	180				180	171
Payroll	739				739	723
<b>Total</b>	<b>159,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,759</b>	<b>174,190</b>
	-	-	-	-	-	-

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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
<b>Receipts</b>						
Donations	10,000				10,000	
Legacies					-	
Grants	117,093				117,093	145,458
Receipts from fundraising activities	2,410				2,410	1,363
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	24,469				24,469	15,523
<b>Sub total</b>	<b>153,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,972</b>	<b>162,344</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>153,972</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>153,972</b>	<b>162,344</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	159,759				159,759	174,190
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	300				300	600
Preparation of annual accounts					-	
Legal costs	2,470				2,470	
					-	
<b>Sub total</b>	<b>162,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,529</b>	<b>174,790</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>162,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,529</b>	<b>174,790</b>
<b>Net receipts / (payments)</b>	<b>(8,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,557)</b>	<b>(12,445)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(8,557)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,557)</b>	<b>(12,445)</b>
<b>Nature and purpose of funds</b>						

## Bourtree Pre-School Group

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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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						



# OSCr

Office of the Scottish Charity Regulator

	<b>Independent examiner's report on the accounts</b> v2						
<b>Report to the trustees/members of</b>	Charity name						
	Bourtree Pre-School Group						
	Registered charity number						
	SC014850						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024	to	31	March	2025
<b>Set out on pages</b>						(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	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.						
<b>Basis of independent examiner's statement</b>	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 accounts.						
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements:						
	<ul style="list-style-type: none"><li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li><li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li></ul>						
	have not been met, or						
	2. to which, in my opinion, attention should be drawn in order to enable a proper						
	each.						
<b>Signed:</b>					<b>Date:</b>	03/09/25	
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>							

\*Please delete the words in the brackets from the following page. those matters which have come to your attention on the following page.

## 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



Bourtrees pre school

Berrymuir road

Portlethen

Aberdeen

AB12 4UF

SC014850

Bourtrees Pre school was set up to provide a needed service in the local community

We have children aged from 2 years old-5 years old working in partnership with the families and the local council.

The group provides funded and non funded places of childcare and education in the community and surrounding area.

The group is run by a group of voluntary local parents committee who are all approved and voted on at our AGM by service users and people of the local community.

Some of our income is from funding some from fee paying service users and the rest by Fundraising events annually a Christmas fayre, Bingo, Photographer and the children do a sponsored walk/obstacle course these events are chosen and arranged by the parent committee along with the children and parents.

The funds raised at these events are used to buy new resources for the group decided by parents children and committee members.



Bourtrees pre school

Berrymuir road

Portlethen

Aberdeen

AB12 4UF

SC014850

These accounts have all been approved by Bourtrees  
Pre School Committee at the last meeting on Monday  
10<sup>th</sup> November

Chair person

Name

Address

Contact number

Committee member

Name

Address

Contact number