



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	May	2024		30	April	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Old Rayne Preschool
SC015594

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Old Rayne Preschool, formerly known as Old Rayne Playgroup is a small charity running since 1975, governed by our constitution, with a committee which controls the day to day running of the business.

The committee is elected at the annual general meeting held in May

Trustee recruitment and appointment

Trustees are recruited at the AGM which is held every year in May. When a new member is recruited they are asked to commit to a minimum of a whole year in their role or until their child leaves preschool.

Objectives and activities

Charitable purposes

Old Rayne Preschool's aims, purposes and achievements;
To advance education of preschool children in a safe and satisfying group play environment which allows parents and carers to be involved.

Summary of the main activities in relation to these objects

Funded pre-school sessions are provided 5 mornings a week during term time.
A 2's group session was run weekly until Easter 2025, at which time these sessions halted due to being financially unviable.

Parents are invited to join the committee, there are regular meetings held where all parents and care givers are invited to attend. Minutes of each meeting are circulated to all care givers and displayed on the notice board.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

In the past year we have provided a social preschool for preschooler and anti-preschoolers taking their first steps in education.

Old Rayne preschool has had a successful and stable year with the number of children on role similar to that of the previous year.

Our self-funded and 2's group fees have remained stable, our overall fee income has increased due to the increase in council funded places. Our total fee income coming to around £110,000.00, an increase of over £15,000 from the previous year.

We have had a slower year with fundraising only totalling £1000. This was achieved by the continued success of rag bag and a grant from Tesco.

We have seen a rise in staff costings this year, with the continuing increase in the national living wage pushing this up. Staffing remained stable throughout 2024/2025.

Our total income did increase by around £10,000.

Financial review

Brief statement of the charity's policy on reserves

Reserves are held to cover fluctuations in funding and fundraising from year to year.

A fund is required to cover eventualities such as redundancy and statutory sick pay for all staff. We keep a minimum of £10,000 in a separate bank account and will increase this as needed in line with salary increases and staff numbers.

Details of any deficit

N/A

Donated facilities and services (if any)

We are incredible lucky to have the used St. Lawerance Hall free of rent for our preschool. However this will be changing in the year 2025/2026 as the Hall and Preschool committees renegotiate terms, due to the halls changing circumstances.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)		
Position (e.g. Chair)		
	Chair	Secretary
Date	09 October 2025	09 October 2025

OLD RAYNE PRESCHOOL **SC015594**
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING RECEIPTS AND PAYMENTS ACCOUNT)
FOR YEAR ENDED 30 APRIL 2025

	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
RECEIPTS				
Donations	£ -	£ 125	£ 125	-
Grants	500	-	500	2,290
Gross Trading Receipts	-	110,519	110,519	94,073
Receipts from Fundraising Activities	-	503	503	1,789
Receipts from Charitable Activities	-	66	66	-
Investment Income	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	500	111,212	111,712	98,151
	<hr/>	<hr/>	<hr/>	<hr/>
PAYMENTS				
Gross trading payments	924	102,137	103,061	101,577
Payments relating directly to charitable activities		2,061	2,061	864
Expenses for Fundraising Activities		4	4	28
Governance Costs - IE of Accounts	-	360	360	360
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	924	104,561	105,485	102,829
	<hr/>	<hr/>	<hr/>	<hr/>
Net Incoming / (Outgoing) resources for Year	- 424	6,651	6,227	(4,678)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds at 1 May 2024	1,990	50,895	52,885	57,563
	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds at 30 April 2025	1,565	57,546	59,112	52,885
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The statement of financial activities includes all gains and losses in the year.
The above receipts and payments are split between restricted and unrestricted funds.

OLD RAYNE PRESCHOOL

STATEMENT OF BALANCES

AS AT 30 APRIL 2025

SC015594

	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Cash and Bank Balances at 1 May 2024	1,990	50,895	52,885	57,563
Surplus/(deficit) for the year	(424)	6,651	6,227	(4,678)
Cash and Bank Balances at 30 April 2025	1,565	57,546	59,112	52,885

Bank Balances as at 30 April 2025

Current Account	49,111.57
Account 2	10,000.00
	<u>£59,111.57</u>

The financial statements were approved by the Board of Trustees on.....5th November 2025.....
and were signed on its behalf by:

Trustee

OLD RAYNE PRESCHOOL
NOTES TO THE ACCOUNTS
FOR YEAR ENDED 30 APRIL 2025

SC015594

Nature & Purpose of Funds

Funds are mainly raised through commissioned places funded by Aberdeenshire Council and self-funded fees. Additional funds are generated through holding fundraising events. Funds held are mainly unrestricted, however, grant funding is held as restricted and spent in accordance with the funder's criteria.

Trustee Remuneration & Expenses

No remuneration was paid during the period to any charity trustee or person connected to a trustee in this period.

Direct reimbursement of purchases on behalf of the organisation were paid to 2 trustees on submission of receipts. These payments amounted to £2,561.80.

OLD RAYNE PRESCHOOL
ANALYSIS OF ACCOUNTS
FOR YEAR ENDED 30 APRIL 2025

SC015594

RECEIPTS

	£	
Tesco	500.00	(restricted)
Donations	125.00	
Aberdeenshire Council	103,418.77	
Self-funded fees	5,746.00	
2's fees	1,353.75	
Fundraising	503.20	
Sundries	65.64	
	111,712.36	

PAYMENTS

Wages & Pension	85,528.59	
Toys/Equipment	6,395.78	
Toys/Equipment	774.24	(restricted)
Snacks/Milk	1,586.98	
Gifts/Treats/Outings	2,060.65	
Heating & Lighting	1,521.12	
Telephone	158.11	
Fundraising	4.00	
Cleaning materials	1,219.96	
Stationery	1,236.69	
Training	150.00	(restricted)
Training	165.00	
Insurance	669.80	
IE	360.00	
Professional Fees	1,001.00	
Website	638.20	
Mileage	69.75	
Maintenance	1,023.00	
Hall Maintenance	384.00	
Drains	125.00	
Sundries	413.56	
	105,485.43	

Independent Examiner's Report to the Trustees of

Old Rayne Preschool SC015594

I report on the accounts of the charity for the year 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) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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

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
 - 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.

Signed:

Name:

Role: AVA Finance & Admin Manager

Date: 20 November 2025

Address: Aberdeenshire Voluntary Action

PO Box 18706

Peterhead AB42 9BA