

Charity No: SC015854

SUNSHINE PLAYSCHOOL

TRUSTEES REPORT AND FINANCIAL STATEMENTS

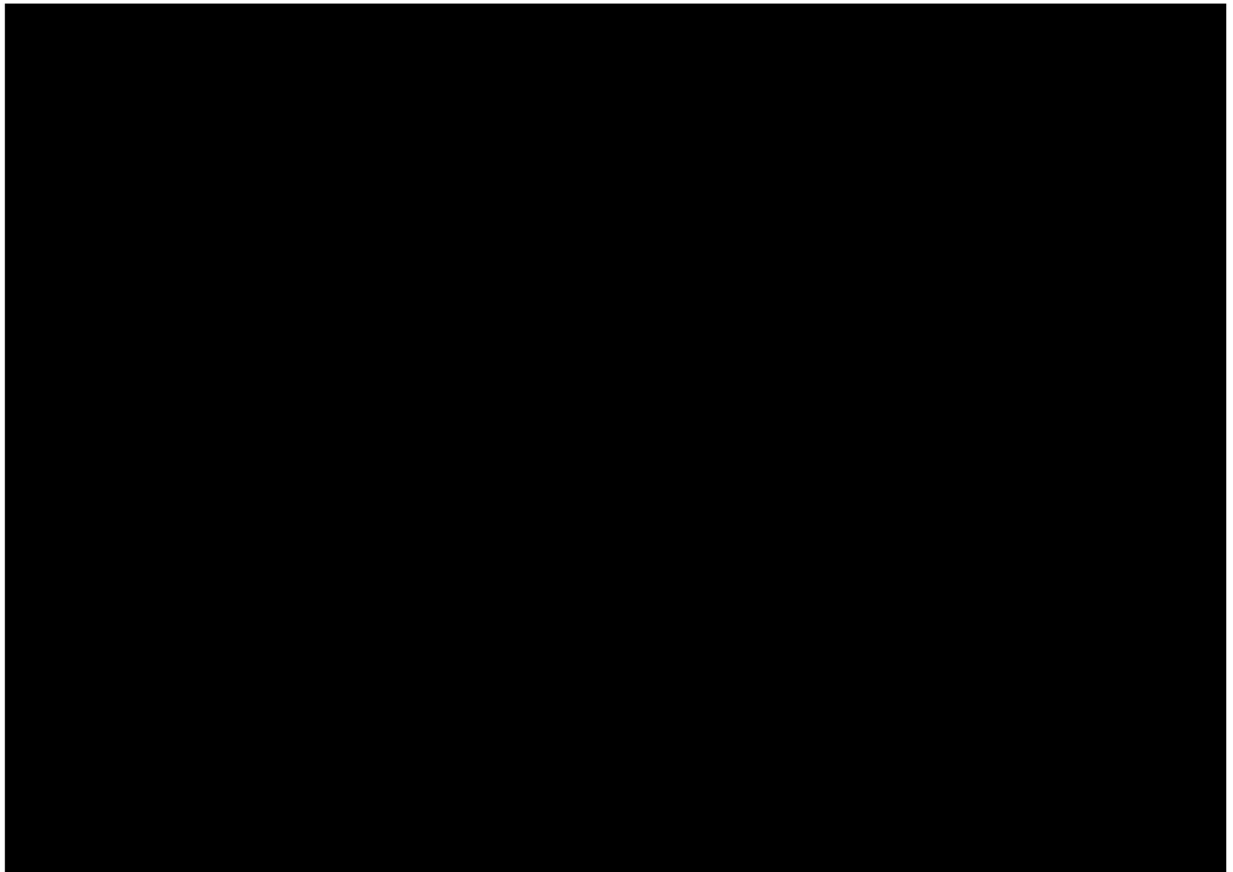
FOR THE YEAR ENDED 31 MARCH 2024

SUNSHINE PLAYSCHOOL

Trustees Annual Report and Accounts for the year ended 31 March 2024

Scottish Charity Number SCO15854

Current trustees/executive committee members



Principle address

c/o Northmuir Hall
Sheilhill Road
Kirriemuir
DD8 4PN

Recruitment and Appointment of Trustees

All of the association's trustees are appointed or reappointed by the members at our Annual General Meeting which is held in May each year.

Governing document

Sunshine Playschool is a charitable association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes and objectives

Our purposes as recorded in our constitution are to provide pre-school education to the children of Kirriemuir, to promote and fundraise for the day to day running costs and to provide the best possible equipment for the children.

Activities and achievements

The day to day running of the playschool has been very settled this year, staffing has been very settled and positive with no changes being made. We still have 5 fully qualified members of staff, with Natasha's contracted hours being increased to help cover necessary ratios for the number of 2-year-olds using the service. Numbers have been steady and slightly increasing over the year so the Playschool may look to introduce at covering "core hours" with staffing to make the best use of the staff's contracted hours and also when they are most needed.

Fundraising has had a more successful year with the £4000 expectation being exceeded. A main concern has been the lack of support from families and general apathy which has led to a low level of engagement in fundraising efforts. Ways to combat and overcome this are being considered.

Trustee remuneration and expenses

One of the trustees received remuneration during the year. The trustees did not receive any expenses during the year.

Reserves

As of the 31st March 2024 the association held unrestricted funds of £47,454 and restricted funds of £2,570. The committee consider that the general fund will enable the Playschool to continue to run for the forthcoming year.

Approved by the trustees and signed on their behalf



Date 16 January 2025

SUNSHINE PLAYSCHOOL
CHARITY NUMBER SC015854

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

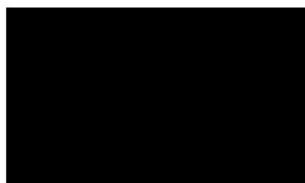
RECEIPTS	Unrestricted	2024 Restricted	Total	2023 Total
	£	£	£	£
Fees and funding	107,282	-	107,282	66,857
Grants	825	-	825	1,000
Donations	1,200	-	1,200	-
Fundraising	5,787	-	5,787	4,026
Snack money	-	-	-	1,933
	<u>115,094</u>	<u>-</u>	<u>115,094</u>	<u>73,816</u>
PAYMENTS				
Fundraising Expenses	<u>695</u>	<u>-</u>	<u>695</u>	<u>380</u>
Payments for Charitable Activities:				
Wages and NIC	81,871	-	81,871	71,650
Staff pension costs	1,661	-	1,661	1,678
Staff training	138	-	138	358
Hall rent	7,856	-	7,856	7,339
Expendable play equipment	1,197	-	1,197	2,343
Repairs	351	-	351	164
Food, drink and sundries	869	-	869	1,095
Cleaning	-	-	-	139
Telephone	397	-	397	294
Postage and stationery	650	-	650	220
Care Commission registration	17	-	17	17
General expenses	20	-	20	77
Payroll fees	492	-	492	960
Legal fees	110	-	110	-
Insurance	710	-	710	818
	<u>96,339</u>	<u>-</u>	<u>96,339</u>	<u>87,152</u>
Governance Costs:				
Accountancy charges	<u>366</u>	<u>-</u>	<u>366</u>	<u>348</u>
	<u>366</u>	<u>-</u>	<u>366</u>	<u>348</u>
Total Payments	<u>97,400</u>	<u>-</u>	<u>97,400</u>	<u>87,880</u>
Transfer between funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deficit for year	<u>17,694</u>	<u>-</u>	<u>17,694</u>	<u>(14,064)</u>

SUNSHINE PLAYSCHOOL
CHARITY NUMBER SC015854
STATEMENT OF BALANCE AS AT 31 MARCH 2024

	2024 £	2023 £
Opening cash at bank and in hand	32,330	46,394
Surplus/(deficit) for the year	17,694	(14,064)
	<u>50,024</u>	<u>32,330</u>
Closing cash at bank and on hand		

Bank and Cash Balances	Unrestricted £	Restricted £	Total Reserves £	Total Reserves £
Bank current accounts	<u>47,454</u>	<u>2,570</u>	<u>50,024</u>	<u>32,330</u>
Receivables (Unrestricted fund)			<u>-</u>	<u>-</u>
Liabilities (Unrestricted fund)			<u>360</u>	<u>366</u>

Approved by the Committee and signed on it's behalf by



SUNSHINE PLAYSCHOOL
CHARITY NUMBER SC015854
NOTES TO THE ACCOUNTS

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2015 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the playschool.

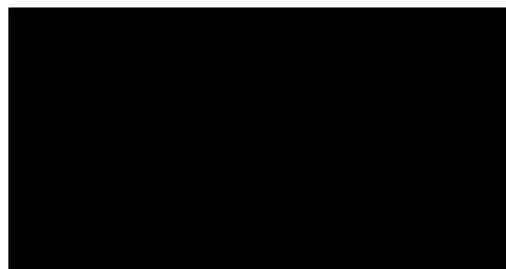
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. Six years ago, the playschool received a lottery grant which was used four years ago to build an outdoor classroom. Five years ago, funds were received to fund a university course for one of the employees. The balances remaining in these funds at the year end were £2,157 (2023 - £2,157) and £413 (2023 - £413) respectively.

3. Related Party Transactions

██████████ Treasurer and Early Years Practitioner, was paid £12,496 during the year.

Irvine Adamson

Chartered Accountants and Chartered Tax Advisers



Independent Examiner's Report to the Executive Committee members on the unaudited financial statements of Sunshine Playschool SC015854

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 5 to 7.

Respective responsibilities of executive committee and examiner

The Charity's executive committee is 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. The charity's Executive Committee 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 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 Executive Committee 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 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

