

OSCr

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

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

N/A

SC016931

	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

We are a member of Early Years Scotland (EYS) and have adopted their early years group constitution which sets out our purpose and administration arrangements

Trustee recruitment and appointment

Volunteers are requested several weeks before our AGM in May. It is at the AGM that trustees are appointed or reappointed or by emergency General meeting should this be required.

Objectives and activities

Charitable purposes

To advance the educational and social development of preschool children with the emphasis on the play experience. Also take on constructive place in the community while advancing the education of their parents and other appropriate persons in line with the aims of EYS

Summary of the main activities in relation to these objects

The group seeks to provide a safe and satisfying group play, learning and encourages other charitable activities through which the parents may support the development of children.

APPENDIX 1

Achievements and performance

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

Financial review

Brief statement of the charity's policy on reserves

We continue to reserve £31,150 to cover emergencies including redundancy pay.

Details of any deficit

Our accounts show a deficit for this year, however this was expected due to large purchases for the benefit of the Pre-School. We are making use of available money due to a number of years of high net gain.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

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

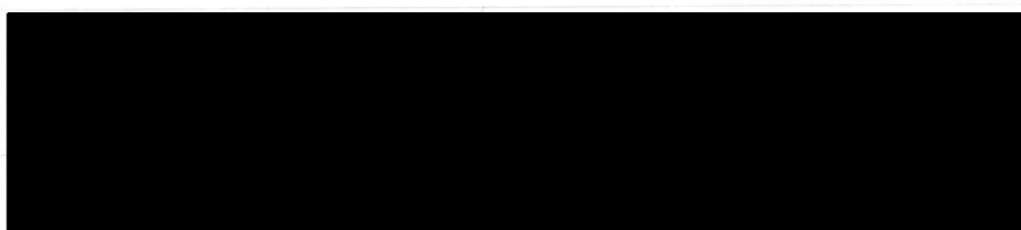
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date



CHAIR

~~SECRETARY~~ TREASURER

25/11/2025

19/12/2025

INVERBERVIE PRE-SCHOOL GROUP		
YEAR ENDED 31ST MARCH 2025		
CASH SUMMARY		
	Opening Balance 1st April 2024	£340,609.26
	Fees and Registrations	£188,634.93
	Fund Raising	£1,455.48
	Misc	£791.58
		£531,491.25
	Purchases	£67,747.21
	Wages	£137,281.69
	Closing Bank Balance Incl Cash	£326,462.35
	Bank Balance as at 31st March 2025	£200,571.93
	Bank Balance as at 31 March 2025 (Co-op account)	£89,426.11
	Redundancy Account as at 31 March 2025	£31,150.00
	Fundraising Account as at 31 March 2025	£5,264.31
		£326,412.35
	Less Unpresented Cheques	£0.00
		£326,412.35
	Add. Petty Cash	£50.00
	Closing Balance	£326,462.35
	Difference still to be reconciled	£0.00

INVERBERVIE PRE-SCHOOL GROUP			
YEAR ENDED 31ST MARCH 2025			
BANK RECONCILIATION			
	Opening balance on the cash book		£340,609.26
	Add: Receipts in the period		£190,881.99
	Less: Payments in the period		£205,028.90
	Closing balance on the cash book		£326,462.35
BANK RECONCILIATION AS AT 31 MARCH 2024			
	Balance as per bank statement		£326,462.35
	Less unpresented cheques		£0.00
	Add outstanding lodgements		£0.00
	Balance as per cashbook		£326,462.35
	Difference to be reconciled		£0.00

Revenue		Expenses																				
		Fundraising Income	Abdnshire Council Funding	Misc	TOTAL	Mgmt & Admin (Wages, & NI)	Management & Admin - Pension Costs	Accounts	Rent & Rates	Food/Milk/Fruit	Cleaning	Stationery	Equipment/R esources	Outings	Fundraising	Postage	Subscriptions	Uniform	Bank Charges	Training	Misc	TOTAL
	Fees																					
Apr		£1,163.80	£0.00	£10,417.11	£559.16	£12,140.07	£15,006.28	£495.91	£1,820.00	£212.30	£23.00	£0.00	£1,335.23	£0.00	£0.00	£0.00	£968.44	£0.00	£12.80	£0.00	£728.76	£20,627.72
May		£817.20	£0.00	£13,769.19	£0.22	£14,586.61	£9,532.57	£422.53	£1,092.00	£238.68	£29.35	£121.11	£155.28	£168.14	£0.00	£0.00	£0.00	£148.85	£16.40	£115.20	£0.00	£12,340.10
Jun		£309.70	£0.00	£12,328.11	£0.88	£12,638.69	£11,327.66	£598.96	£2,023.00	£299.85	£50.85	£179.47	£28.47	£636.50	£0.00	£0.00	£0.00	£0.00	£13.70	£0.00	£0.00	£15,411.32
Jul		£571.20	£0.00	£14,371.20	£0.33	£14,942.93	£10,321.05	£508.30	£2,093.00	£0.00	£0.00	£0.00	£126.26	£0.00	£0.00	£0.00	£240.63	£0.00	£11.00	£0.00	£66.60	£13,391.84
Aug		£828.00	£0.00	£13,553.09	£0.00	£14,381.09	£14,142.64	£532.46	£50.00	£0.00	£150.92	£386.32	£233.20	£0.00	£0.00	£0.00	£354.84	£48.70	£9.20	£45.00	£0.00	£16,099.90
Sep		£206.90	£0.00	£12,128.54	£2.41	£12,337.85	£9,445.19	£421.60	£819.00	£196.69	£133.95	£0.00	£452.32	£0.00	£0.00	£0.00	£184.48	£17.99	£13.10	£280.00	£302.69	£12,267.01
Oct		£404.20	£0.00	£12,868.34	£15.05	£13,287.59	£13,450.74	£514.46	£1,911.00	£104.75	£24.25	£0.00	£3,852.80	£210.00	£0.00	£12.75	£197.49	£14.30	£0.00	£0.00	£0.00	£20,317.54
Nov		£88.50	£0.00	£15,457.64	£100.83	£15,646.97	£9,640.88	£443.01	£1,183.00	£275.12	£41.43	£0.00	£15,792.07	£75.00	2000	£0.00	£273.36	£408.00	£10.70	£0.00	£200.00	£30,547.57
Dec		£250.60	£0.00	£15,457.64	£2.28	£15,710.52	£10,115.24	£485.37	£3,003.00	£176.96	£19.49	£364.40	£152.40	£325.00	£0.00	£0.00	£188.22	£0.00	£12.20	£0.00	£206.45	£15,073.73
Jan		£368.60	£290.00	£20,278.99	£6.15	£20,943.74	£14,704.96	£25.00	£0.00	£336.80	£33.35	£0.00	£110.88	£0.00	£0.00	£0.00	£115.24	£0.00	£13.10	£42.17	£0.00	£15,779.09
Feb		£361.80	£1,165.48	£21,157.39	£0.51	£22,685.18	£10,250.27	£250.86	£1,729.00	£191.04	£93.88	£0.00	£8,030.16	£0.00	£250.00	£0.00	£0.00	£0.00	£12.50	£0.00	£0.00	£21,189.95
Mar		£319.80	£0.00	£21,157.39	£103.56	£21,580.75	£9,344.21	£25.00	£1,470.00	£237.97	£0.00	£0.00	£423.48	£0.00	£0.00	£0.00	£68.00	£14.80	£0.00	£0.00	£0.00	£11,983.13
£5,690.30		£1,455.48	£182,944.63	£791.58	£190,881.99	£137,281.69	£5,819.96	£480.00	£17,143.00	£2,421.08	£586.17	£1,051.30	£26,881.35	£1,414.64	£2,250.00	£12.75	£3,111.55	£638.34	£139.00	£482.37	£5,315.70	£205,028.90

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Inverbervie Pre-School Group

SC 016931

Period start date

Day Month Year to

01

04

2024

to

Period end date

Day Month Year

31

03

2025

(remember to include the page numbers of additional sheets)

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.

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.

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:
 - 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

2. to which, in my opinion, attention should be drawn in order to enable a proper reached.

Date: 23/10/25

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

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