

AUCHENBLAE PRE-SCHOOL GROUP

SCO21752

REPORT OF THE COMMITTEE

For the year ended 31st May 2024

Founding Document

The constitution of Auchenblae Pre-School Group was adopted on 16th May 2000 and amended in June 2013.

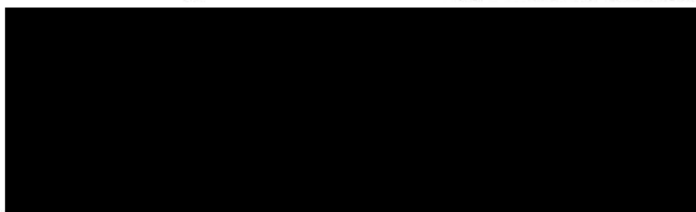
Administrative Arrangements

As per section 6(a) of the Constitution Document:

- a) The management and control of the business of the council shall be carried out by the committee who shall report to each Annual General Meeting. The duties of the committee include: -
- Appointing a capable independent examiner, who is not a member of the group to examine the accounts
 - Hiring premises as may be needed
 - Providing equipment as needed
 - Managing the group finances efficiently
 - Engaging staff and dealing with employment issues
 - Controlling the admission of children and their enrolment on the attendance register
 - Doing all such things as will properly attain the objects stated in clause 3
 - Maintaining all group records appropriately

Committee

The following office bearers were appointed at the last Annual General Meeting



Aims and Objectives

The aim of the group is to promote the aims of SCSWIS which are to advance the education of preschool children with the emphasis on play experience, so that they may take the constructive place in the community and also to advance the education of their parents and other appropriate persons.

In furtherance of the above aims the group shall seek

- a) To provide safe and satisfying group play in which parents take part when appropriate.
- b) To encourage other charitable activities through which parents may help the children.

Principal Address

Auchenblae Village Hall, Monboddoo Street, Auchenblae, AB30 1XQ

Organisational Structure

Control of administration and finance is the responsibility of the committee as per section 5 of the Constitution Document:

- a) The affairs of the group shall be under the control of the Auchenblae Pre-School Group council, with a committee for the day to day running of its business.
- b) The council shall consist of the whole membership of the group. The council will select from its membership a chairperson, secretary, and treasurer as office bearers
- c) The council shall hold in May of each year an annual general meeting at which members shall receive the annual report from the committee and elect members of the committee. Examined accounts for the preceding financial year will be presented to committee the first committee meeting after the summer holidays. The members of the council shall determine the method of selection of the office bearers.
- d) The quorum for meeting of the council shall be 10 members. Each member of the council shall have one vote. When necessary, the chairperson will also have a casting vote.
- e) The committee may call Special General Meetings and on the request of not less than 7 members of the council shall call a Special General Meeting within one month.
- f) The notice and agenda for the Annual General meeting and for any special meetings shall be sent to all members in writing at least fourteen days before the meeting.
- g) The reserve Bank Accounts requires two signatories for access to this account.

Review of the Financial Position

The accounts for the year ended 31st May 2024 show a deficit of £5,786 This compares with a surplus of £3,087 in the previous year to 31st May 2023.

Reserves Policy

The charity trustees have considered the reserves required. It is the Trustees' policy to hold reserves of approximately 3-4 months running costs.

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	June	2023		31	May	2024

	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 £
A1 Receipts						
Nursery Funding	85,607				85,607	63,508
Grants	6,146				6,146	18,989
Receipts from fundraising activities	40				40	6,978
Fee Income	18,248				18,248	17,031
Toddler Income					-	330
Fundraising	9,116					
Lunch & Snack Income					-	-
Donations	909				909	1,296
Uniform Income					-	-
Bank Income	459				459	87
Miscellaneous Income					-	2,000
					-	
A1 Sub total	120,525	-	-	-	120,525	110,219
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	120,525	-	-	-	120,525	110,219
A3 Payments						
Fundraising Costs	3,745				3,745	1,826
Wages & National Insurance	92,403				92,403	79,677
Repairs & Upgradings	138				138	2,337
Recruitment & Training Costs					-	55
Rent and Electricity	8,948				8,948	4,476
Childrens Entertainment	520				520	570
Materials	250				250	896
Lunch & Snack Food	10,233				10,233	8,581
Software	584				584	-
Subscriptions	206				206	-
Bad Debt	177				177	-
Insurance	1,484				1,484	33
Playroom Equipment	3,269				3,269	610
Postage and Stationery	5				5	80
Mobile & Wifi	90				90	7,722
Accountancy & Legal Fees	1,807				1,807	448
Depreciation	449				449	323
Staff Entertaining	120				120	
Miscellaneous	1,883				1,883	1,290
	126,311	-	-	-	126,311	107,132
A3 Sub total						
Investment movements					-	
Purchases of fixed assets					-	
Purchase of investments	-	-	-	-	-	-
A4 Sub total	126,311	-	-	-	126,311	107,132
Total payments	126,311	-	-	-	126,311	107,132
Net receipts / (payments)	(5,786)	-	-	-	(5,786)	3,087
AS Transfers to / (from) funds	27,553				27,553	24,466
Surplus / (deficit) for year	21,767	-	-	-	21,767	27,553

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Bank Current Account	647				647	730
	Treasurers Account	6,207				6,207	6,646
	Restricted Account	1,068				1,068	60
	Lottery Account	204				204	-
	Reserve Account	33,634				33,634	30,059
	Paypal Account					-	367
	Creditors	(20,390)				(20,390)	(14,174)
	Floats	374					1,740
	Card Account						407
	Debtors	23					1,270
	Fixed Assets NBV					-	448
	Cash and bank balances at end of year	21,767	-	-	-	21,767	27,553
	(Agree balances with receipts and payments account(s))						

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	Auchenblae Pre-School Group																						
Registered charity number	SCO21752																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>06</td> <td>2023</td> <td>to</td> <td>31</td> <td>05</td> <td>2024</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year		Day	Month	Year	01	06	2023	to	31	05	2024
Period start date				Period end date																			
Day	Month	Year		Day	Month	Year																	
01	06	2023	to	31	05	2024																	
Set out on pages	1-2 of annual accounts attached (remember to include the page numbers of additional sheets)																						
Respective responsibilities of trustees and examiner	<p>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.</p>																						
Basis of independent examiner's statement	<p>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.</p>																						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 																						
Signed:	<div style="display: flex; justify-content: space-between;"> <div> <p>Name:</p> <p>Relevant professional qualification(s) or body (if any):</p> <p>Address:</p> </div> <div> <p>Date:</p> <p>04/02/2025</p> </div> </div>																						
	Chartered Management Accountant																						

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

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
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	Treasurers Account	6,307				6,297	5,646
	Restricted Account	1,068				1,068	80
	Lottery Account	204				204	-
	Reserve Account	33,634				33,634	30,669
	Payroll Account					-	367
	Creditors	(20,386)				(20,396)	(14,174)
	Floats	374					1,749
	Card Account						487
	Debtors	23					1,279
	Fixed Assets NBV					-	448
	Cash and bank balances at end of year	21,767	-	-	-	21,767	27,553

(Agree balances with receipts and payments account(s))

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

Signature

Print Name

Date of
approval

24/02/25