



**ALFORD PRE-SCHOOL**

**Scottish Charity Number SC021981**

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR YEAR ENDED 31 JULY 2024**

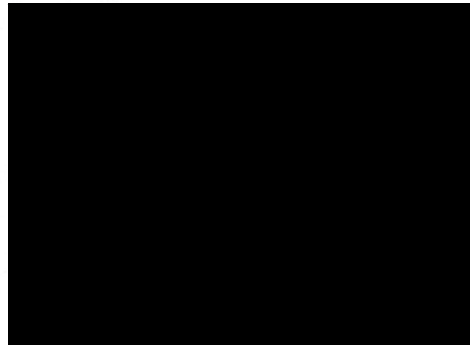
ALFORD PRE-SCHOOL (SCOTTISH CHARITY NUMBER SC021981)  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 JULY 2024

**Legal and administrative information**

Scottish Charity Number:

SC021981

Address:



Bankers:

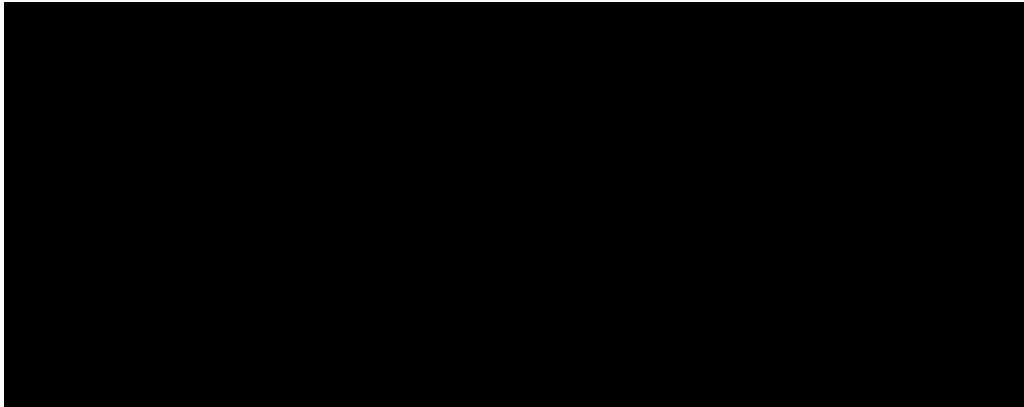
Royal Bank of Scotland  
(Formerly Alford branch)  
5<sup>th</sup> Floor  
Bath Street  
GLASGOW  
G2 4RS

### **Trustees Report**

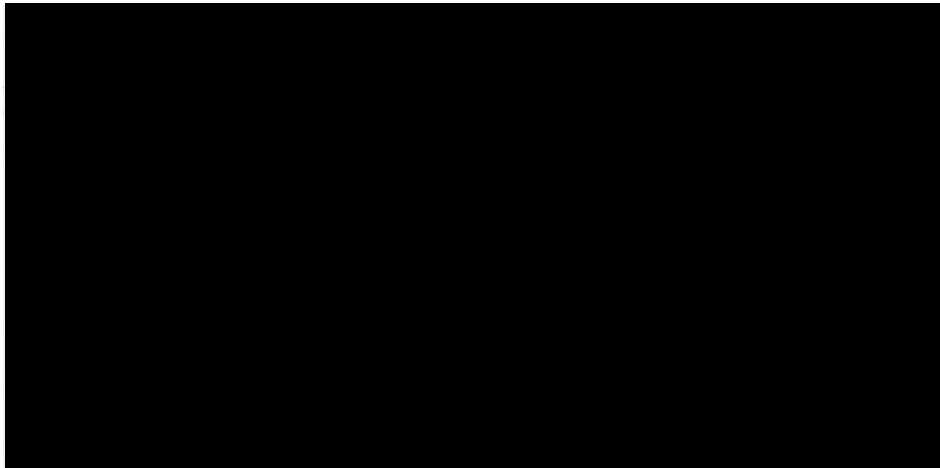
The trustees present their annual report along with the financial statements for the year ended 31 July 2024.

### **Trustees**

The charity's trustees are the following office holders on the date of approval of the financial statements:



The following office holders served as trustees during the financial year, prior to the election of the above committee at the EGM on 4th June 2024:



### **Structure, governance and management**

Alford Pre-School is an unincorporated association. It is governed by its constitution which was adopted in June 2014 and last amended in April 2022. The charity was registered as a Scottish charity, under registration number SC021981, on 23<sup>rd</sup> September 1993.

### Appointment of Trustees

The Trustees are volunteers from the local community who are:

- the parents or guardians of children on the attendance register of the group
- any registered childminder or adult family carer who regularly accompanies a child on the register or
- any other person who has an expertise which would be of assistance to the management committee and group or that represent outside bodies with which the group has close contact.

Appointment and removal is in accordance with the Trust Deed. Office holders are appointed at an Annual General Meeting, held on the third Tuesday in May.

### Trustee Remuneration

There was no remuneration paid during the year to any charity trustee or person connected to a trustee.

### Trustee Expenses

The only expenses paid to a charity trustee during the year were reimbursement for the lottery licence and staff gifts.

### **Objectives and activities**

The objectives of Alford Pre-School are:

- To provide a safe, nurturing and stimulating environment for children to thrive.
- To strive to be a reflective, progressive and inclusive setting providing high quality care and education supporting the needs of our children.
- For children to have the opportunity to explore, grow, develop socially and are encouraged to contribute, achieve and fulfil their potential.
- To ensure all service users are valued and supported and to celebrate and respect diversity, individuality and support inclusiveness.
- To provide children with a breadth of experiences and opportunities.
- To provide an outdoor learning environment which allows children to interact with the elements around us and help them to gain an understanding of the world we live in.
- To form good links between children, Parents/Carers, Staff, Childcare Professionals, School, Nurseries and the Community.
- To provide parents with the opportunity to be involved and contribute to the development of their child's experience and to the setting.
- To encourage parent/carers led charitable activities for the benefit of children in setting.
- To support transitions with parents and children for onward progression.
- For Staff to be valued, have a sense of achievement and fulfil their potential whilst continuing to enhance their professional development.

Alford Pre-School is a Partner Provider for Aberdeenshire Council providing funded places for all eligible 2-5 year-olds, and also receives unfunded fees for children not eligible for a funded place (due



to age) and self-funded fees (for children who have accessed a fully funded place with another provider). As part of the Service Level Agreement with Aberdeenshire Council, Alford Pre-School are regulated by HMI Education Scotland and the Care Inspectorate. The Care Inspectorate's role is as a scrutiny body which supports improvement in the quality of care provided to service users to ensure it meets high standards ensuring everyone experiences safe, high-quality care that meets their needs, rights and choices.

### **Achievements and performance**

The staff, manager and committee have continued to develop the very good relationships with the parents, carers, children attending the Pre-School and other professionals. Staff know the children and their families well and work hard to provide very good support to meet their individual needs. The Manager and staff continue to work towards improving the setting with improvements to the environment, changes to administration, auditing and self-reflective practice. Staff continue to develop their Professional Learning Development through attendance of mandatory and non-mandatory courses and in-house staff training.

The grades we achieved for our last Care Inspectorate visit in March 2024 were:

How good is our care, play and learning?	4 – Good
How good is our setting?	4 – Good
How good is our leadership?	4 – Good
How good is our staff team?	4 - Good

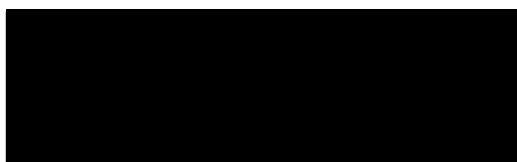
### **Financial review**

#### Policy on reserves

The Trustees hold the trust fund and income thereof to pay out all costs and expenses properly incurred by the Trustees in or about the administration of the Trust.

The Trustees' policy is to keep the reserves at no less than 10% of the resources expended.

Approved by the Trustees on 19<sup>th</sup> March 2025 and signed on their behalf by:



Chairperson

**Independent Examiner's Report to the Trustees of Alford Pre-School**

I report on the financial statements of the charity for the year ended 31<sup>st</sup> July 2024 which are set out on pages 7 to 10.

**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. 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.

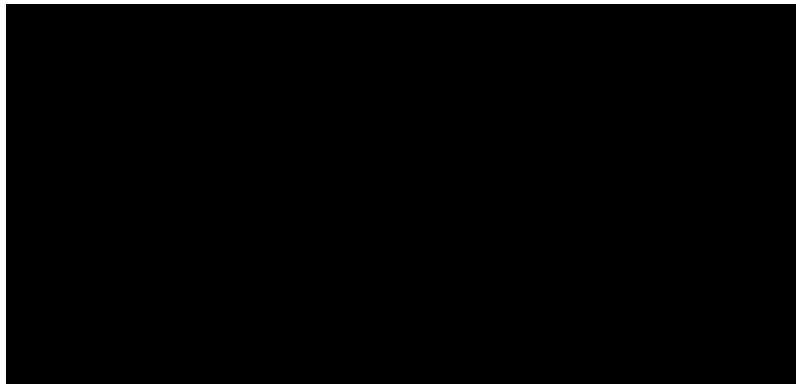
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 as amended. 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.



12th March 2025

ALFORD PRE-SCHOOL (SCOTTISH CHARITY NUMBER SC021981)  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 JULY 2024

**Statement of receipts and payments for the year ended 31 July 2024**

<b>Receipts</b>	<b>Note</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Receipts from Charitable Activities	3	4,551	3,094
Donations		375	500
Funding – Aberdeenshire Council		67,350	59,275
Insurance Claim		824	-
Receipts from Fundraising Activities	4	2,037	2,220
Bank Interest		247	96
Miscellaneous income		22	80
		<b>75,406</b>	<b>65,265</b>
<b>Payments</b>			
Expenses for Fundraising Activities	5	92	264
<i>Payments for Charitable Activities:</i>			
Staff Costs		47,640	52,508
Rent		6,390	5,520
Resources		1,836	2,906
Purchase of IT Equipment		768	455
Broadband / Telephone		457	378
Printing & stationery		494	509
T-shirts		260	1,283
Materials / consumables		1,266	1,570
Signage / advertising		1,124	-
Admin Costs	6	1,155	-
Insurance		1,351	-
Miscellaneous	7	615	1,851
Laundry		177	-
Donations made	8	100	-
<i>Governance costs:</i>			
Independent examination		103	-
		<b>63,828</b>	<b>67,244</b>
<b>Surplus/(Deficit) for the Year</b>		<b>11,578</b>	<b>(1,979)</b>

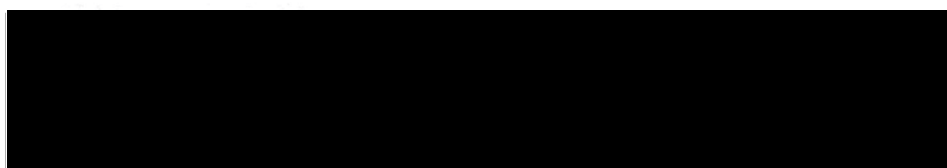
ALFORD PRE-SCHOOL (SCOTTISH CHARITY NUMBER SC021981)  
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**Statement of balances as at 31 July 2024**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Funds Reconciliation</b>		
Cash at bank and in hand at 1 <sup>st</sup> August 2023	57,785	59,764
Surplus/ (Deficit) for year	11,578	(1,979)
<b>Cash at bank and in hand at 31<sup>st</sup> July 2024</b>	<b>69,363</b>	<b>57,785</b>
<b>Bank and Cash Balances</b>		
Current bank accounts	50,330	39,953
Deposit bank accounts	18,834	17,632
Cash in hand	200	200
	<b>69,364</b>	<b>57,785</b>
<b>Other Assets / (Liabilities)</b>		
Laptop and accessories	1,991	1,223
Debtor – Unfunded Fees Due	88	544
Debtor – NEST overpayment	-	22
Debtor – Photoshoot Fundraiser	-	240
Payroll creditors	(3,807)	(3,603)
HMRC Creditor	(574)	(608)

The notes on pages 9 and 10 form an integral part of these financial statements.

These financial statements are approved by the trustees on 19th March 2025 and signed on their behalf by:



Chairperson

Treasurer



**Notes to the Statement of Receipts and Payments for Year Ended 31 July 2024**

**1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 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 Pre-School.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when the funds are raised for specific purposes. There were no restricted funds in the year 2023-2024.

**3. Receipts from Charitable Activities**

This relates to receipts received for children attending the Pre-School where their place is unfunded (due to not being eligible for a funded place because of age) or self-funded (due to having accessed a fully funded place with another provider).

**4. Receipts from Fundraising Activities**

	2024	2023
	£	£
Nearly New Sale	-	993
Lucky Squares - Christmas	516	497
Lucky Squares - Easter	100	-
Easter Face Painting	54	-
Photoshoot (£240 received for 22/23 fundraising)	240	40
Obstacle Course	928	620
Easter Egg Hunt	174	-
Other Activities	25	71
<b>Total</b>	<b>2,037</b>	<b>2,221</b>

**5. Payments for Fundraising Activities**

	2024	2023
	£	£
Easter Egg Hunt	72	-
Lottery Licence	20	20
Nearly New Sale	-	244
<b>Total</b>	<b>92</b>	<b>264</b>

**6. Admin Costs**

Admin costs include bookkeeping fees, the fee for online platform Learning Journals and the cost of website creation.

## 7. Miscellaneous payments

Miscellaneous payments cover items which do not fit into the other categories such as gifts for staff graduation, and day trips and Christmas gifts for the children. Previously this also included admin costs, insurance and laundry, but these have been separated out this year to provide greater transparency.

## 8. Donations made

A £100 donation was made to Alford Tiny Tots during 2023/24.