



ALFORD PRE-SCHOOL

Scottish Charity Number SC021981

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR YEAR ENDED 31 JULY 2025

ALFORD PRE-SCHOOL (SCOTTISH CHARITY NUMBER SC021981)
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Legal and administrative information

Scottish Charity Number:

SC021981

Address:

West Gordon Parish Church Hall

110 Main Street

Alford

Aberdeenshire

AB33 8AD

Bankers:

Royal Bank of Scotland

(Formerly Alford branch)

5th 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 2025.

Trustees

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

Chairperson	Tania Beattie
Treasurer	Vicki Smith
Secretary	Sarah Hamilton
Fundraiser	Nicola Eddie

The following office holders served as trustees during the financial year, prior to the election of the above committee at the EGM on 4th September 2025:

Chairperson	Tania Beattie
Treasurer	Vicki Smith
Secretary	Laura Bisset
Fundraiser	Amy Gordon
Fundraiser	Lauren Johnston
Ordinary Member	Jillian Cockburn (resigned during the year)
Ordinary Member	Vanda Rosie (resigned during the year)
Ordinary Member	Faye Johnston
Ordinary Member	Molly Dobson-Hailey

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 September 2025. The charity was registered as a Scottish charity, under registration number SC021981, on 23rd 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 last Tuesday in September.

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 lottery license, resources, staff gifts and postage.

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. This level is considered sufficient to meet short-term operating costs and unforeseen expenditure.

Approved by the Trustees on 20th April 2026 and signed on their behalf by:



Tania Beattie

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 31st July 2025 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.



Rosie Bruce

Dounebrae, Alford, AB33 8NS

25 February 2026

ALFORD PRE-SCHOOL (SCOTTISH CHARITY NUMBER SC021981)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR YEAR ENDED 31 JULY 2025

Statement of receipts and payments for the year ended 31 July 2025

Receipts	Note	Total 2025 £	Total 2024 £
Receipts from Charitable Activities	3	1,134	4,551
Donations		0	375
Funding – Aberdeenshire Council		96,387	67,350
Insurance Claim		0	824
Receipts from Fundraising Activities	4	4,985	2,037
Bank Interest		253	247
Miscellaneous income		75	22
		102,834	75,406
Payments			
Expenses for Fundraising Activities	5	469	92
<i>Payments for Charitable Activities:</i>			
Staff Costs		68,692	47,640
Rent		7,155	6,390
Resources	6	6,434	1,836
Purchase of IT Equipment		494	768
Broadband / Telephone		403	457
Printing & stationery		289	494
T-shirts		267	260
Materials / consumables		2,428	1,266
Signage / advertising		-	1,124
Admin Costs	7	906	1,155
Insurance		831	1,351
Miscellaneous	8	949	615
Laundry		230	177
Donations made	9	100	100
Software Costs	10	538	-
Security System	11	1,324	-
Equals Money Card		200	-
<i>Governance costs:</i>			
Independent examination		50	103
		91,760	63,828
Surplus/(Deficit) for the Year		11,074	11,578

Statement of balances as at 31 July 2025

	Total 2025 £	Total 2024 £
Funds Reconciliation		
Cash at bank and in hand at 1 st August 2024	69,363	57,785
Surplus/ (Deficit) for year	11,074	11,578
Cash at bank and in hand at 31st July 2025	80,437	69,363
 Bank and Cash Balances		
Current bank accounts	61,152	50,330
Deposit bank accounts 12	19,087	18,834
Cash in hand	198	200
	80,437	69,363
 Other Assets / (Liabilities)		
Laptop and accessories	2,485	1,991
Indoor and outdoor equipment (purchased during the year)	5,044	-
Debtor – Unfunded Fees Due	544	88
Debtor – Equals Money Card	200	-
Payroll creditors	-	(3,807)
HMRC Creditor	(304)	(574)

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

These financial statements are approved by the trustees on 20th April 2026 and signed on their behalf by:



Tania Beattie

Chairperson



Vicki Smith

Treasurer

Notes to the Statement of Receipts and Payments for Year Ended 31 July 2025

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 2024-2025.

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

	2025	2024
	£	£
Village Hunt - Halloween	66	-
Lucky Squares – Christmas	1,156	516
Raffle - Christmas	555	-
Christmas Afternoon Tea	850	-
Race Night	2,120	-
Easyfundraising account	113	-
Lucky Squares - Easter	-	100
Easter Face Painting	-	54
Photoshoot	120	240
Obstacle Course	-	928
Easter Egg Hunt	-	174
Other Activities	5	25
Total	4,985	2,037

5. Payments for Fundraising Activities

	2025	2024
	£	£
Easter Egg Hunt	-	72
Lottery Licence	20	20
Raffle - Christmas	110	-
Christmas Afternoon Tea	209	-
Race Night	130	-
Total	449	92

6. Resources

There has been a significant investment made into resources for the Preschool this year with outdoor and indoor equipment bought for the further education and enjoyment of the children. These purchases are in line with the committee's dedication to investment and future proofing of the setting.

7. Admin Costs

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

8. Miscellaneous payments

Miscellaneous payments cover items which do not fit into the other categories such as gifts for staff graduation, day trips and Christmas gifts for the children.

9. Donations made

A £100 donation was made to Alford Valley Community Railway during 2024/2025.

10. Software Costs

The Committee made the decision in the year to move to an online system for Payroll and HR assistant. This gives greater control over the payroll and HR matters.

11. Security System

Another significant investment made this year is a new security system providing greater security for the children when they're attending the setting.

12. Deposit bank account

A transfer to the deposit bank account of £2,081 was made post year end on 19 August 2025.