

APPENDIX 1

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day 1st	Month April	Year 2022	To	Day 31st	Month March	Year 2023

Reference and administration details

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

Dyke Pre-School Centre

SCO28014

Names of the charity trustees on date of approval of Trustees' Annual Report

	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				

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)

[illegible]

Structure, governance and management

<p>Type of governing document</p>	<p>The Group is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution. The preschool was recognised as a Scottish Charity from 8th June 1998</p>
<p>Trustee recruitment and appointment</p>	<p>All of the group's post holders are appointed or reappointed by the members at our trustees' annual general meeting, which is normally held in May of each year in line with the financial years to have easier transitions if there is a change in post holder.</p>

Objectives and activities

Charitable purposes

The purpose of the charity is to provide pre-school education and also support to the families of the pre-schoolers and 2-5s.

Summary of the main activities in relation to these objects

Working in partnership with Moray Council we provide pre-school education and care in line with the Scottish Curriculum for both Pre birth – three and Curriculum of Excellence. Providing a more integrated transition to Dyke Primary school. We work within the Care inspectorate standards, which to date have gone very well with no areas requiring immediate attention.

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Achievements and performance

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

During 2022/23 the charity provided preschool education and support to 22 children and their families at Dyke Preschool centre this year whilst ongoing restrictions with the pandemic and all staff being affected by covid, we managed to implement the new 1140 hours for our 3 – 5 children and funded 2's. All children are now offered a hot lunch, but a number choose to bring their own pack lunch.

Since Covid restrictions we remain focussed on using the outdoor area and have utilised funds to upgrade the garden. There are now areas for different types of play and learning.

The manager maintained good communications with the trustees keeping them up to date with latest legislation and guidance.

Meetings were held online to maximise parental attendance, and this has been largely successful.

Ongoing issues with the hall committee about space and storage but we endeavour to keep communicating our needs.

A new Chair [REDACTED] was appointed at this time. She has worked closely with the outgoing chair to ensure a smooth transition and [REDACTED] remains a source of support.

We continue to use the gifted field for a variety of games and loose parts play. The children love the freedom to run in this space.

The preschool indoor facilities are in need of a refresh and refurb to meet with the Government blueprint standards, the committee have been working hard to source workmen and costings for this. The toilet area is set to be updated during august 23.

Financial review

Brief statement of the charity's policy on reserves

All funds are used towards the charity's main objectives of preschool education and support of parents and carers. At 1st April 2022 the charity held £64,396.23 in unrestricted funds. A portion of this will cover running preschool for FY 2023-2024 and the remaining funds are considered an appropriate buffer against contingencies and to cover for years when the birth rate fluctuates and there are less children requiring our services within our geographical area.

Details of any deficit

No deficit to report

Donated facilities and services (if any)

n/a

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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

22/3/24

Treasurer

23/3/24

Receipts and payments accounts

For the period
from

01

April

2022

to

31

March

2023

770

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations						
Legacies					-	-
Grants	120,224				120,224	89,093
Receipts from fundraising activities					1,708	303
Gross trading receipts						
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities						
					-	-
A1 Sub total	120,224	-	-	-	121,932	89,396
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	120,224	-	-	-	121,932	89,396
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	60,869				60,869	45,788
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	60,869	-	-	-	60,869	45,788
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	85,791	-	-	-	85,791	84,054
Net receipts / (payments)		-	-	-		
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	85,791	-	-	-	85,791	84,054

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year					64,396	59,054
	Surplus / (deficit) shown on receipts and payments account					36,141	5,342
	Cash and bank balances at end of year	-	-	-	-	100,537	64,396
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Play Equipment	Unrestricted		1,250	1,250
		Total		1,250	1,250

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of
approval

Dyke Preschool Centre Income vs Expenditure 28th March 2022 – 31st March 2023 General Bank Account 80-06-81 00309859

[illegible]

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Independent examiner's report on the accounts

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Report to the trustees/members of Charity name
Dyke Preschool Centre

Registered charity number
SC028014

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	04	2022	to	31	03 2023

Set out on pages

(remember to include the page numbers of additional sheets)

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) 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.

Basis of independent examiner's statement

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.

Independent examiner's statement

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 understanding of the accounts to be reached.

Signed:

Name:

Date:

23/03/24

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

Address:

*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.

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