

## APPENDIX 1

# oscr

Office of the Scottish Charity Regulator

## Trustees' Annual Report for the period

| Period start date |     |       |      | Period end date |     |       |      |
|-------------------|-----|-------|------|-----------------|-----|-------|------|
|                   | Day | Month | Year |                 | Day | Month | Year |
| From              | 1.  | 10    | 2023 | To              | 30  | 9     | 2024 |

### Reference and administration details

Charity name  
Other names charity is known by

KINLOCHBERVIE PRE-SCHOOL CENTRE ASSOCIATION

Registered charity number

SCO 29455

**Charity's principal address**

**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)

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

CONSTITUTION

Trustee recruitment and appointment

TRUSTEES ARE THE OFFICERS ELECTED BY THE MEMBERSHIP

## Objectives and activities

Charitable purposes

TO ADVANCE THE EDUCATION OF PRE-SCHOOL CHILDREN RESIDENT IN THE KINLOCHBERVIE AREA SO THAT THEY MAY TAKE A CONSTRUCTIVE PLACE IN THE COMMUNITY, AND ALSO THE EDUCATION OF THEIR PARENTS AND CARERS OTHER ADULTS CHILDREN AND TEENAGERS AND IN THE FURTHERANCE OF THAT AIM BY PROVIDING AND MAINTAINING A SUITABLE FACILITY

Summary of the main activities in relation to these objects

WE PROVIDE A SAFE AND SATISFYING ENVIRONMENT FOR PLAY IN WHICH PARENTS CAN TAKE PART WHEN APPROPRIATE. WE ENCOURAGE OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN. WE PROMOTE ANY EVENTS OR ACTIVITIES TO HELP IMPROVE OPPORTUNITIES FOR THE CHILDREN

APPENDIX 1

Achievements and performance

|   |  |
|---|--|
| Summary of the main achievements of the charity during the financial period | DURING FINANCIAL YEAR 2023 – 2024 WE REFURBISHED THE BUILDING TO CURRENT CARE COMMISSION STANDARDS SO THAT IT COULD BE LET TO THE HIGHLAND COUNCIL – NORTH WEST SUTHERLAND SCHOOLS TO RUN NURSERY PROVISION AFTER A PERIOD WHEN THERE WER NO ELIGIBLE CHILDREN |
|---|--|

Financial review

|   |   |
|---|---|
| Brief statement of the charity's policy on reserves | ANY RESERVES BUILT UP WILL BE USED TO ENSURE THE CHARITY CAN MEET FUTURE LIABILITIES ANY SURPLUS WILL BE USED TO FURTHER OUR AIMS |
| Details of any deficit                              |   |
| 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) TREASURER

Date 29.10.24

Kinlochbervie Pre-School Centre Association  
Statement of Income & Expenditure to 30.9.24

Income

| Date     | Details                                     | Grants     | Donations  | Misc    | Rent      | Total      |
|----------|---|------------|------------|---------|-----------|------------|
| 1.10.23  | Balance Bfwd                                |            |            |         |           | £2,306.07  |
|          |   |            |            |         |           | £0.00      |
| 2.10.23  | KLB COM CO - RE REFURB                      |            | £500.00    |         |           | £500.00    |
| 29.10.23 | REFUND RE BOILER INS<br>PAID BY CC N NOT CM |            |            | £464.87 |           | £464.87    |
|          |   |            |            |         |           | £0.00      |
|          |   |            |            |         |           | £0.00      |
| 31.1.24  | H COUNCIL 75% GRANT                         | £11,065.31 |            |         |           | £11,065.31 |
| 5.3.24   | ALBYN HOUSING GRANT                         | £500.00    |            |         |           | £500.00    |
| 18.3.24  | H COUNCIL GRANT                             | £3,688.44  |            |         |           | £3,688.44  |
| 1.7.24   | WIND FARM                                   |            | £5,000.00  |         |           | £5,000.00  |
| 5.8.24   | ZURICH KPPA                                 |            |            | £193.97 |           | £193.97    |
| 15.8.24  | KLB COM CO - RE REFURB                      |            | £2,500.00  |         |           | £2,500.00  |
| 27.8.24  | KLB COM CO - RE REFURB                      |            | £5,000.00  |         |           | £5,000.00  |
| 2.9.24   | H COUNCIL RENT                              |            |            |         | £3,500.00 | £3,500.00  |
|          |   | £15,253.75 | £13,000.00 | £658.84 | £3,500.00 | £32,412.59 |

Expenditure

| Date     | Details                 | YPI   | Fund Raising | Running Costs | Building   | Misc   | Cq No         |
|----------|-------------------------|-------|--------------|---------------|------------|--------|---------------|
| 16.10.23 | CERTAS HEATING OIL      |       |              | £78.06        |            |        | £78.06 DD     |
| 30.9.23  | BERVIE STORES LTD       |       |              | £58.39        |            |        | £58.39 654    |
| 11.11.23 | CERTAS HEATING OIL      |       |              | £174.96       |            |        | £174.96 DD    |
| 11.12.23 | MORTON MICHEL INSURANCE |       |              | £670.71       |            |        | £670.71 655   |
| 15.12.23 | MORTON MICHEL INSURANCE |       |              | £447.95       |            |        | £447.95 656   |
| 4.1.24   | MORTON MICHEL INSURANCE |       |              | £30.00        |            |        | £30.00 657    |
| 15.11.23 | CERTAS HEATING OIL      |       |              | £213.60       |            |        | £213.60 DD    |
| 11.9.23  | ZURICH INS PLAYPARK     |       |              | £193.97       |            |        | £193.97 658   |
| 30.1.24  | REGISTERS OF SCOTLAND   |       |              |               |            | £36.00 | £36.00 660    |
| 20.2.24  | SUTHERLAND CARPETS      |       |              |               | £7,986.00  |        | £7,986.00 659 |
| 28.2.24  | PLUMBING HALF           |       |              |               | £2,825.00  |        | £2,825.00 663 |
| 20.3.24  | INTING                  |       |              |               | £2,293.75  |        | £2,293.75 664 |
| 26.2.24  | JOINERY                 |       |              |               | £714.76    |        | £714.76 665   |
| 11.3.24  | BOILER CLAIM            |       |              | -£188.60      |            |        | -£188.60      |
| 24.4.24  | PLUMBING HALF           |       |              |               | £2,825.00  |        | £2,825.00 666 |
| 5.8.24   | WALL ELEC               |       |              |               | £475.00    |        | £475.00 667   |
| 19.8.24  |                         |       |              |               | £1,954.62  |        | £1,954.62 668 |
| 27.8.24  | IRN SECURITY            |       |              |               | £4,185.84  |        | £4,185.84 669 |
|          |                         |       |              |               |            |        | £0.00         |
|          |                         | £0.00 | £0.00        | £1,679.04     | £23,259.97 | £36.00 | £24,975.01    |

£9,743.65

\*In Transit

£9,743.65

BANK STATEMENT

£9,743.65

Receipts and payments accounts

For the period  
from

01

10

2023

to

30

09

2024

Section A Statement of receipts and payments

|   | Unrestricted<br>funds<br>to nearest £ | Restricted<br>funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total funds<br>current period<br>to nearest £ |                |
|---|---------------------------------------|-------------------------------------|--|---|---|----------------|
| <b>A1 Receipts</b>  |                                       |                                     |  |   |   |                |
| Donations   | 13,000                                |                                     |  |   | 13,000  |                |
| Legacies  |                                       |                                     |  |   | -   |                |
| Grants  | 15,254                                |                                     |  |   | 15,254  |                |
| Receipts from fundraising activities                              |                                       |                                     |  |   | -   |                |
| Gross trading receipts  |                                       |                                     |  |   | -   |                |
| Income from investments other than<br>land and buildings          |                                       |                                     |  |   | -   |                |
| Rents from land & buildings                                       | 3,500                                 |                                     |  |   | 3,500   |                |
| Gross receipts from other charitable<br>activities                |                                       |                                     |  |   | -   |                |
|   |                                       |                                     |  |   | -   |                |
| <b>A1 Sub total</b>   | <b>31,754</b>                         | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>31,754</b>                                 | <b>-</b>       |
| <b>A2 Receipts from asset &amp;<br/>investment sales</b>          |                                       |                                     |  |   |   |                |
| Proceeds from sale of fixed assets                                |                                       |                                     |  |   | -   |                |
| Proceeds from sale of investments                                 |                                       |                                     |  |   | -   |                |
| <b>A2 Sub total</b>   | <b>-</b>                              | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>-</b>                                      | <b>-</b>       |
| <b>Total receipts</b>   | <b>31,754</b>                         | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>31,754</b>                                 | <b>-</b>       |
| <b>A3 Payments</b>  |                                       |                                     |  |   |   |                |
| Expenses for fundraising activities                               |                                       |                                     |  |   | -   |                |
| Gross trading payments  |                                       |                                     |  |   | -   |                |
| Investment management costs                                       |                                       |                                     |  |   | -   |                |
| Payments relating directly to<br>charitable activities            | 24,316                                |                                     |  |   | 24,316  | 4,320          |
| Grants and donations  |                                       |                                     |  |   | -   |                |
| Governance costs  |                                       |                                     |  |   | -   |                |
| Audit / independent examination                                   |                                       |                                     |  |   | -   |                |
| Preparation of annual accounts                                    |                                       |                                     |  |   | -   |                |
| Legal costs   |                                       |                                     |  |   | -   |                |
| Other   |                                       |                                     |  |   | -   |                |
|   |                                       |                                     |  |   | -   |                |
| <b>A3 Sub total</b>   | <b>24,316</b>                         | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>24,316</b>                                 | <b>4,320</b>   |
| <b>A4 Payments relating to asset and<br/>investment movements</b> |                                       |                                     |  |   |   |                |
| Purchases of fixed assets   |                                       |                                     |  |   | -   |                |
| Purchase of investments   |                                       |                                     |  |   | -   |                |
| <b>A4 Sub total</b>   | <b>-</b>                              | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>-</b>                                      | <b>-</b>       |
| <b>Total payments</b>   | <b>24,316</b>                         | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>24,316</b>                                 | <b>4,320</b>   |
| <b>Net receipts / (payments)</b>                                  | <b>7,438</b>                          | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>7,438</b>                                  | <b>(4,320)</b> |
| <b>A5 Transfers to / (from) funds</b>                             |                                       |                                     |  |   |   |                |
|   |                                       |                                     |  |   | -   |                |
| <b>Surplus / (deficit) for year</b>                               | <b>7,438</b>                          | <b>-</b>                            | <b>-</b>   | <b>-</b>  | <b>7,438</b>                                  | <b>(4,320)</b> |

**Section B Statement of balances**

| Categories    | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | 2,306                              |                                  |  |   | 2,306                                | 6,626                             |
|               | Surplus / (deficit) shown on receipts and payments account | 7,438                              |                                  |  |   | 7,438                                | (4,320)                           |
|               |  |                                    |                                  |  |   | -                                    |                                   |
|               |  |                                    |                                  |  |   | -                                    |                                   |
|               | Cash and bank balances at end of year                      | 9,744                              | -                                | -  | -   | 9,744                                | 2,306                             |
|               | (Agree balances with receipts and payments account(s))     |                                    |                                  |  |   |                                      |                                   |

|                | 0 | Fund to which asset belongs | Market valuation<br>to nearest £ | Last year<br>to nearest £ |
|----------------|---|-----------------------------|----------------------------------|---------------------------|
| B2 Investments |   |                             |                                  |                           |
|                |   |                             |                                  |                           |
|                |   |                             |                                  |                           |
|                |   |                             |                                  |                           |
|                |   |                             |                                  |                           |
|                |   | Total                       | -                                | -                         |

|                 | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|---------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         |                             |                                     |  |                           |
|                 |         | Total                       | -                                   | -  | -                         |

|                |  | Fund to which liability relates | Amount due<br>to nearest £ | Last year<br>to nearest £ |
|----------------|--|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities |  |                                 |                            |                           |
|                |  |                                 |                            |                           |
|                |  |                                 |                            |                           |
|                |  |                                 |                            |                           |
|                |  |                                 |                            |                           |
|                |  | Total                           | -                          | -                         |

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

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

Signature

Print Name

Date of  
approval

|  |  |          |
|--|--|----------|
|  |  | 29/12/24 |
|--|--|----------|



## APPENDIX 3

# OSCr

Office of the Scottish Charity Regulator

### Independent examiner's report on the accounts

Report to the trustees/members of

Charity name

KINLOCHBERVIE PRE-SCHOOL CENTRE ASSOCIATION

Registered charity number

SC O29455

On the accounts of the charity for the period

Period start date

Day  
01

Month  
10

Year  
2023

to

Period end date

Day  
30

Month  
09

Year  
2024

Set out on pages

1

(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. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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.

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, 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

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

Address

Date:

27.10.24

\*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.