

# Dunning Stepping Stones: Trustees Report August 2022

(SCIO SC046545)

## Introduction

In 2020, the Members of Dunning Stepping Stones agreed that it should begin the process of winding up its business and the charity, and passed responsibility to this to the Management Committee. Since then, the Management Committee has overseen the closure of the nursery, the sale of many assets accrued during the years it operated, removed itself from the building in Dunning that it rented from Perth and Kinross Council, and explored options to pass the remaining assets to appropriate local organisations. That work continues as this report is finalised but is expected to be completed in the coming months. This Trustees' Report covers therefore the extended period 1 December 2020 – 31 August 2022.

## Sale of assets and Income and Expenditure Account to 31 August 2022.

The sales of remaining assets were completed in the previous financial period and all financial transactions (including a small number of unrepresented payments) were accounted for in the Income and Expenditure Account to 30 November 2021. The updated Account attached to this report is a final statement of assets relating to Dunning Stepping Stones on its forthcoming dissolution.

## Trustees

At the meeting of the Committee on 22 February 2022, members of the Management Committee agreed that, following the demands of winding down the operation in the context of the global pandemic, the office bearers would stand down, with the other members of the Management Committee stepping up to complete the process and act as Trustees until formal dissolution. A list of Trustees at 31 August 2022 is appended to this report.

## Next steps

At the meeting of the Committee on 2 November 2021, it was agreed that 'it was important to reinvest the money in as wide a range of the community as possible given the efforts and time invested in the nursery during its time in the village by the families' and that 'it is important to pass on a "legacy" of Stepping Stones rather than just trying to divide up a "pot" of cash' [extracts from the minutes of that meeting]. Subsequent meetings have considered the best means to achieve this in accordance with the charity's constitution and local priorities.

Following consultation, the Management Committee has now identified local organisations that it believes are appropriate recipients of the remaining assets of the charity. The Committee will proceed to apply for formal dissolution from OSCR in the coming months.

 , on behalf of the Trustees

31 August 2022



## Register of Trustees

Trustee 1	
Name	
Address	
Date of Appointment	22 February 2022
Office the Trustee holds in the SCIO	Chair
Was the trustee appointed by OSCR under Section 70A of the 2005 Act?	NO
Date on which he/she ceased to be a charity trustee	N/A

Trustee 2	
Name	
Address	
Date of Appointment	22 February 2022
Office the Trustee holds in the SCIO	Member of Management Committee
Was the trustee appointed by OSCR under Section 70A of the 2005 Act?	NO
Date on which he/she ceased to be a charity trustee	N/A

Trustee 3	
Name	
Address	
Date of Appointment	22 February 2022
Office the Trustee holds in the SCIO	Member of Management Committee
Was the trustee appointed by OSCR under Section 70A of the 2005 Act?	NO
Date on which he/she ceased to be a charity trustee	N/A

Trustee 4	
Name	
Address	
Date of Appointment	22 February 2022
Office the Trustee holds in the SCIO	Member of Management Committee
Was the trustee appointed by OSCR under Section 70A of the 2005 Act?	No
Date on which he/she ceased to be a charity trustee	N/A

**Dunning Steping Stones Pre School Group**  
**Income and Expenditure Account for Period Ending 31 August 2022**

Income	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fees - funded	£           -	£   21,032.00
Fees - unfunded (inc snack)	£           -	£     2,952.87
Fundraising	£           -	£     1,521.00
Milk Refund	£           -	-
Other	£           -	£        93.26
	£           -	£   25,599.13

Bank balance as at 30.11.20		£   31,303.77
Less unrepresented payments		-£     5,000.13
Cash balance as at 30.11.20		£        25.85
		£   26,329.49
Cash Movement		£           -
Surplus/(Deficit)		£           -

Expenditure	2021	2020
	£	£
Care Commission/Insurance	£ -	£ 157.00
Cleaning	£ -	£ 1,076.00
Office Expenses	£ -	£ 439.38
Food & Drink	£ -	£ 698.30
HMRC	£ -	£ 147.90
Pension	£ -	£ 106.20
Maintenance and Cleaning	£ -	£ 289.12
Petrol	£ -	£ -
Fundraising	£ -	£ -
Play Equipment	£ -	£ 282.66
Heat & Light & Rent	£ -	£ 3,257.47
Wages	£ -	£ 21,549.58
Training	£ -	£ -
Professional Fees	£ -	£ 600.00
Advertisting	£ -	£ -
Other	£ -	£ 1,210.71
	<u>£ -</u>	<u>£ 29,814.32</u>
Bank balance as at 31.08.22	£ 26,329.49	
Cash balance as at 31.08.22	<u>£ -</u>	
	<u>£ 26,329.49</u>	

## **Independent Examiner's Report to the Trustees of Dunning Stepping Stones Pre-School Group**

I report on the accounts of the charity for the period ended 31 August 2022.

### **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 (as amended). 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 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.

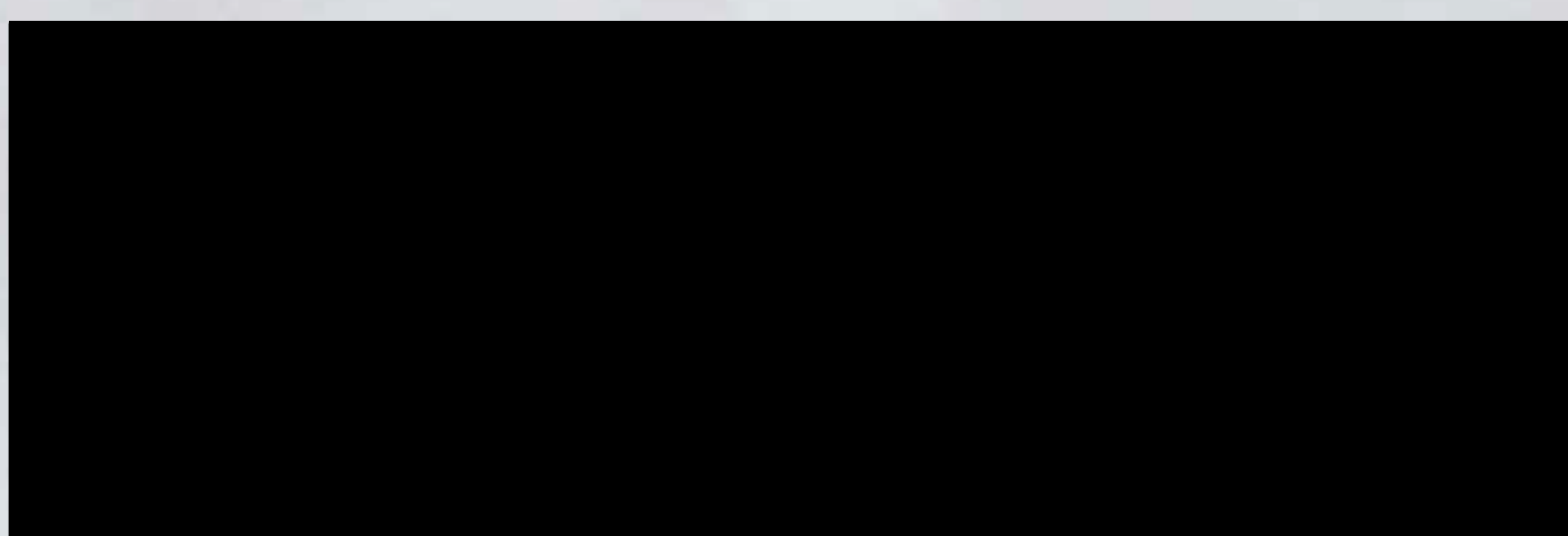
### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

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.



30 September 2022