



Wee Friends Pre-school Group



'Nurturing the father-heart of God in the next generation'

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

YEAR ENDING 30 JUNE 2022



Wee Friends Pre-School Group
SC047989

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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report and the financial statements of the charity for the year ended 30 June 2022. This is the fifth report of the charity, which was established on 8 December 2017.

Reference and administrative information

Charity name: Wee Friends Pre-School Group

Also known as: Wee Friends

Charity registration no: SC047989

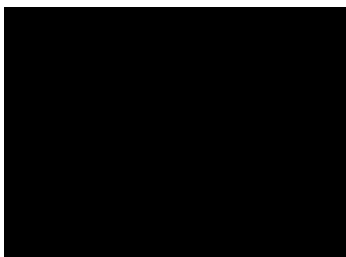
Principal office: 105 Donaldswood Park, Paisley, PA2 8RT

Bankers: Royal Bank of Scotland, 1 Moncrieff Street, Paisley, PA3 2AW

Independent Examiner: [REDACTED]

Trustees

The following served as charity trustees during the period covered by this report, and continue to serve on an ongoing basis up to the date of this report:



Secretary

Chairperson
Treasurer



STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

Wee Friends Pre-School Group ("the charity") is a Scottish Charitable Incorporated Organisation (no SC047989), governed by its written constitution.

Appointment of trustees

The charity's trustees are appointed or re-appointed by members annually at the Annual General Meeting and in accordance with the terms contained in the charity's constitution.

Administrative Structure

The committee are responsible for the overall direction of the charity and serve on a voluntary basis.

OBJECTIVES & ACTIVITIES

The objects of the charity are:

- The advancement of education by:
 - encouraging educational, social, emotional, physical, aesthetic, literacy, mathematics and spiritual development in those connected with the organisation.
 - providing for all children without discrimination a safe and satisfying pre-school education with a Christian environment where Christian beliefs and values are promoted and upheld.
 - providing a safe and satisfying play experience for pre-school children, so that they become successful learners, confident individuals, responsible citizens and effective contributors, and take a constructive place in the community and enhance and develop the education of their parents, carers and other appropriate persons.
 - encouraging other charitable activities through which the parents / guardians may support the development of their children.

ACHIEVEMENTS & PERFORMANCE

Significant highlights, events and developments of note in the year include the following:

In relation to activities:

- Wee Friends Pre-School Group has continued to be a successful outdoor stay and play group meeting in the garden of Stanely House in Paisley. The environment is great for little ones to explore and learn in the outdoors, with a large sandpit, mud kitchen, circle area, awning cover in case of rain, bench and log seating, and other creative ideas around the garden.
- WFPG is a play and stay group that meets in the outdoors two mornings each week. Parents come with their children and enjoy playing and learning together. We have two circle times each morning where we teach stories from the bible with life application, have an activity to apply the learning and appreciate all the natural beauty of creation around us and also teach the children to pray.



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- We have up to six families representing around six to eight children attending either one or both mornings each week. The children and the parents enjoy the community this offers.
- We launched the school year in August 2021 with slightly fewer families because some have moved on to school and others moved from the area. However, we had a wonderful time during the autumn term culminating with a small Christmas celebration. Our teaching curriculum follows the Christian calendar of events and we enjoy celebrating Easter as well. The year culminates in a little sports day with an end of year 'graduation' where the children receive a small gift.
- Covid-19 affected the numbers of families coming WFPG but we were in a privileged position to be able to stay open because we meet outside.
- Esther Orr has continued to lead the team. She is supported by wonderful people who have given their time and talents to help with teaching, creativity, finances, set up and clear away each time we meet.
- The charity is supported by an active board of trustees, who would like to thank everyone who is kindly giving time and expertise to build outdoor play areas and also help with finances. We would also like to thank Youth With A Mission at Stanely House for hosting WFPG.
- We have the aim is of seeing our children grow up to know their spiritual identity and value; to be taught to pray and to believe that God wants relationship with them and has a purpose for their lives that can start while they are young.

In relation to funding:

- We receive a small financial contribution from parents who attend regularly or on a pay as you go basis.
- All of our team are volunteers so there are no salary costs.

We are grateful to all our supporters and wish to thank them for their ongoing commitment and encouragement.

FINANCIAL REVIEW

The charity reported a deficit of **£1,273** (2021: £659) for the year and has accumulated reserves of **£2,377** (2021: £3,650) as at 30 June 2022. The main source of income was grant income and contributions from parents who attend the sessions, which was reduced this year due to reduced activities as a result of the COVID-19 lockdown.

Reserves policy

The trustees' policy is to maintain unrestricted funds (ie. funds not committed or invested in fixed assets) at a level that equates to approximately three months unrestricted expenditure. The charity's unrestricted reserves at 30 June 2022 amounted to **£2,377** (2021: £3,650) which is considered by the trustees to be in excess of the required level and will be used in future periods.



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Risk Management

All major insurable risks are subject to normal charity and employer's insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the charity's ability to fulfil its objectives.

Statement of Trustees responsibilities

Charity law requires the trustees to prepare accounts for each financial year. In preparing these accounts, the trustees are required to select suitable accounting policies and then apply them consistently, and prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements and those of the charity's constitution.

Independent examination

The trustees recommend that the accounts are independently examined and [REDACTED] [REDACTED] was appointed as independent examiner. The trustees recommend that the services of [REDACTED] are utilised until further notice.

This report was approved by the trustees on 11 September 2022 and signed on their behalf by

[REDACTED]

Secretary

Chairperson



INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 JUNE 2022

I report on the accounts of Wee Friends Pre-School Group for the year ending 30 June 2022 which are set out on pages seven to nine.

Respective responsibilities of the 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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 explanation from the Trustees concerning 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations

have not been met, or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper accounts to be reached.

22 September 2022



Independently examined by [REDACTED] who is a Full Member of ACIE.
ACIE – promoting excellence in independent examining. See www.acie.org.uk



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RECEIPTS & PAYMENTS ACCOUNT
YEAR ENDED 30 JUNE 2022

		Unrestricted £	Restricted £	2022 Total £	2021 Total £
RECEIPTS	Note				
Donations		-	-	-	-
Grants	3	-	-	-	-
Charitable activities		219	-	219	361
Other income	4	150	-	150	-
Total Receipts		369	-	369	361
PAYMENTS					
Charitable Activities	8	1,642	-	1,642	920
Governance costs		-	-	-	100
Total Payments		1,642	-	1,642	1,020
Surplus / (deficit) before transfers		(1,273)	-	(1,273)	(659)
Transfers		-	-	-	-
Surplus / (deficit) after transfers		(1,273)	-	(1,273)	(659)

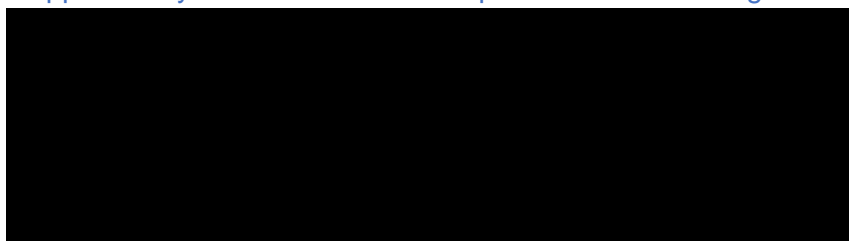


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STATEMENT OF BALANCES
AS AT 30 JUNE 2022

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
BANK AND CASH IN HAND				
Opening balances	3,650	-	3,650	4,309
Surplus / (deficit) for the year	(1,273)	-	(1,273)	(659)
Closing balances	2,377	-	2,377	3,650
OTHER ASSETS				
Outdoor play equipment	950	-	950	950
Total other assets	950	-	950	950
LIABILITIES				
Independent Examiners Fee	200	-	200	200
Rent payable	-	-	-	400
Total liabilities	200	-	200	200

Approved by the trustees on 11 September 2022 and signed on their behalf by



Secretary

Chairperson



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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Transactions with trustees or connected persons

No charity trustee, nor any person connected with any charity trustee received remuneration during the year (2021: Nil). No charity trustee received expenses during the year (2021: Nil). The operations of the charity take place from within the premises at Stanely House, which is operated by Youth With a Mission (Scotland) Ltd (SC013315) and the charity paid rent to Youth With a Mission (Scotland) Ltd totalling £900 (2021: £nil) during the year. [REDACTED] is a trustee of both charities and as such took no part in the decision making process in relation to this aspect of the charity's operations. Additionally [REDACTED] is a director of Youth With a Mission (Scotland) Ltd and is the brother of [REDACTED] and son of [REDACTED], trustees of the charity. The trustees were satisfied that the payments made to Youth With a Mission (Scotland) Ltd were made in the furtherance of the charity's charitable objectives.

3. Grants received

No grants were received during the year (2021: nil).

4. Other income

Other income received in this year was a compensation payment from Bank in relation to a complaint regarding account signatory changes.

5. Grants & Donations made

Gifts to external organisations and individuals are considered by the trustees on the basis of need and are only made to those organisations and activities which are compatible with the charitable objectives of the charity. No gifts are made to political parties.

6. Restricted Funds

The charity currently holds no restricted funds.

7. Unrestricted Funds

	30 Jun 20	Incoming	Outgoing	Transfers	30 Jun 21
	£	£	£	£	£
General Fund	3,650	369	(1,642)	-	2,377

The General Unrestricted Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

8. Charitable Activities payments

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Rent	900	-	900	-
Outdoor learning materials	490	-	490	453
Set up and maintenance (outdoor play)	156	-	156	290
Insurance	91	-	91	91
Bank / Finance charges	5	-	5	7
Food for snacks	-	-	-	53
Other	-	-	-	26
Total Charitable Activities payments	1,642	-	1,642	920

9. Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.
The charity is not registered for VAT. Irrecoverable VAT is included in the expense to which it relates.

