**INDEPENDENT EXAMINERS REPORT**

**HOWDEN PRE SCHOOL PLAYGROUP COMMITTEE MEMBERS**

**SCOTTISH CHARITY NUMBER SC010853**

I reported on the accounts of Howden Pre School playgroup for the year ending 31st July 2024

**Responsibilities of playgroup Committee and examiner**

As members of the committee you are responsible for the preparation of the accounts and would contemplate the playgroup being exempt from audit. This is in accordance with the terms of the Charities and Trustees Investment (Scotland) Regulations 2006.

It is my responsibility to examine the prepared and, after examining the accounts, report my conclusion/opinion.

**Basis of Opinion**

My conclusion is carried out in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

My work consisted of comparing the accounts with the accounting records kept by the playgroup. I made the necessary enquiries to the playgroup committee as I considered necessary for this report. The procedures provide only assurance expressed only in my opinion.

**Opinion**

In my opinion, according to the best of my knowledge and in accordance with the information given to me:

A) The playgroup satisfied the conditions for exemption from audit of the accounts for the period specified.
B) All receipts, payments, statement of balances and notes theron have been properly prepared for the records of the playgroup and are in agreement herewith.
C) The accounts comply with the playgroup structure.

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

Mr Christopher Farrel

Auditor on behalf of Howden Pre School playgroup

Higher National Diploma Business Administration

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Accumulated Funding as at 31st July 2024 £2730.75

Bank Balance £1502.29

Cash Balance £1228.46

Howden Pre-School playgroup Trial Balance
Income & Expenditure Account for the Financial year ending 2024
Unrestricted Funds Notes

| | | Aug to July 2023 | Aug to July 2024 |
|---|---|---|---|
| Income | | | |
| Fees | | £5,700.46 | £6,596.24 |
| Grants | | £3,000.00 | £2,000.00 |
| WLC Provision | | £19,210.00 | £16,658.60 |
| Healthy Snack | | £1,326.96 | £1,393.31 |
| Sponsors/Donations | | £1,946.57 | £1,797.04 |
| | | £31,183.99 | £28,445.19 |
| Expenditure | | | |
| Wages | | £28,926.36 | £27,072.64 |
| Misc | | £3,301.18 | £2,240.81 |
| SSSC/Care Inspectorate | | £1,167.00 | £1,151.58 |
| | | **£33,394.54** | **£30,465.03** |
| Difference | | | |
| Surplus/Deficit for Year | | **-£2,210.55** | **-£2,019.84** |
| Cash at bank as at | | **£4,114.30** | **£1,502.29** |
| cash in hand | 1 | **£857.26** | **£1,228.46** |
| Balance at start of year | | **£4,971.56** | **£2,730.75** |
| Surplus for the year | | **£4,971.56** | **£2,730.75** |

Notes to the accounts

1 Surplus shown in black, deficit shown in red

LEONA CHUNIE

TREASURER

L Chunie

## Howden Pre-school Playgroup

c/o St Andrews Primary School
Kingsport Avenue
Howden
LIVINGSTON
West Lothian
EH54 6BA

Scottish Charity Number : SC010853

Treasurer's Report for session – August 2023 to July 2024

**Current Office Bearers**
Chairperson – Julie Corbett
Treasurer – Leona Clunie
Secretary – Nicola Coyne

**Contact Address**
Leona Clunie, 111 Columbia Avenue, Howden, LIVINGSTON, EH54 6PT
Tel : 01506 460540

**Recruitment and appointment of Committee**
All of the playgroup's committee are appointed or reappointed at our Annual General Meeting which is held in September of each year or at a Special General Meeting should the need arise.

**Governing Document**
The playgroup is a charitable association and is administered under the arrangements set out in our constitution.

**Activities and Achievements**

Both staff members & committee have worked well together throughout this year arranging a variety fundraisers:

Sponsored Kiltwalk (by staff)
Sponsored obstacle course
Coffee mornings
Xmas fundraiser
Sponsored walk (by children)

We would like to thank the parents/staff for all their hard work organising these fundraisers and everyone else who has supported the Playgroup in raising a total of £1897.04

We have also received the following funding throughout this year

WLC Grant £ 2000

Being in partnership with WLC has meant that we have received a total of £14, 262.10 as payment for providing spaces for our funded 2 year olds and a total of £1326.96 was received (in 4 equal payments throughout the year) this year for being registered with the Healthy Snack and Milk Scheme.

After trialling afternoon sessions from January to the end of June (end of the term) we continued this in the new term, however uptake was low therefore rendering it to unviable. We took the decision to park this from the October break, as we had children moving to nursery, therefore allowing us to offer mornings to our afternoon children.

Our outgoings were as follows and covered wages, snack, purchase of materials, SSSC Registration, course fees, EYS membership and Insurance and Care Commission fees.

**Remuneration and Expenses**

Members of the Howden Pre-school Playgroup management committee undertake their duties in a voluntary capacity and, as such, did not receive any remuneration.

Signed : L Clunie

Leona Clunie
Treasurer